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— Buy United States War Bonds and Stamps —

The League's Business

League to Celebrate Fiftieth Birthday

Minutes of the meeting of the Executive Committee of the Council of the National Municipal League, at the League's Office, 299 Broadway, New York, October 25, 1943.

Present: Richard S. Childs, presiding, George H. Gallup, Carl H. Pforzheimer, George Arents, Frederick L. Bird, Arnold Frye, John S. Linen, Lawson Purdy, and Alfred Willoughby, executive secretary.

The executive secretary reported that due to wartime restrictions the League's staff and operating expenses have both been greatly reduced. Despite these reductions, demands for help in movements to improve local, county, and state governments in all sections of the country were more numerous than they had been for the last fifteen years. He described some of the more important of the approximately 185 situations in which the League is currently active and influential. He reported that a number of sections of the *Model State Constitution* had been presented for consideration by the convention now engaged in revising the Missouri constitution. There is urgent need, he said, to expand some of the League's facilities to meet the increasing calls for assistance.

Mr. Frye, chairman of the Committee on a Model Fiscal Program, reported that Mr. Henry Bruere had obtained contributions totalling $980 and Mr. John S. Linen obtained a contribution of $250 which together increased the Committee's funds to $4,558.39. The executive secretary was instructed to determine whether War Production Board restrictions on publishing would interfere with publication in the near future of the *Model Bond Law, Model Accrual Budget Law,* and *Model Cash Basis Budget Law,* all of which Mr. Frye reported approximately ready to be issued. In view of the fact that these models, in advance proof, have already been made use of in several states and are urgently needed elsewhere, it was agreed that they should be published promptly.

The Committee discussed the proposal of Dr. P. P. Womer that the League consider sponsoring the publication of his book *Citizenship and the Challenge of Today.*

Mr. Pforzheimer, treasurer, reported that the League will face a deficit unless, before the end of 1943, it is able to obtain the remainder ($2,200) of the $5,000 in contributions from new sources needed to match the conditional pledge of a like amount from the C. F. Taylor Trust of Philadelphia. The remaining $2,200, plus the resulting contribution from the Taylor Trust, he reported, would balance the 1943 budget.

Plans were considered for observance of the fiftieth anniversary of the League's founding in New York in May 1894 by a committee appointed in January of that year at the first "National Conference on Local Good Government" in Philadelphia.

After discussion of various phases of the question, Mr. Childs announced the agreement of the Committee on the following:

a. Observance of the fiftieth anniversary offers an opportunity to emphasize the League's past accomplishments, to re-think and re-state the League's program, and to plan for a continuance of the aid it has given to movements for governmental and civic improvement.

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National Municipal Review

Editorial Comment

When Johnny Comes Marching Home

NOWADAYS when efforts are made to change city charters or state constitutions or to bring about other fundamental improvements, the entrenched political forces who never want any kind of change are quick to cry: "This is a stab in the back to our heroes who are fighting for democracy! When they come home they want to find things just as they were when they went away."

The November election offered some dramatic proof to the contrary. In New Jersey, for example, when the voters approved the idea of revising the state's century-old constitution by a margin of three to two, men in uniform, voting by mail, approved the proposition FOUR TO ONE! Even in Hudson County, which Boss Hague holds in the hollow of his hand, the soldier vote was two to one in favor, while the Hudson voters as a whole went three to one against.

This is especially significant when it is remembered that in 1942 Boss Hague blocked constitutional revision by trotting out a group of World War I veterans at the psychological moment to make a "patriotic" plea that nothing be done.

So what do the men in our armed forces REALLY want to come home to? Clearly, they want to come back to a better home town, in a better county, in a better state, in a better nation, in a better world.

Political Miracle

IN THE politics-ridden but physically charming seashore community of Long Beach, one hour out of New York on Long Island by commuters' train, it was the bursting of a water pipe one wintry Sunday that bids fair, at long last, to end the high-riding career of a "little Tammany."

The following day, when the New York manufacturer who owned the home in which the pipe had burst returned from a business trip, he felt outraged. Alone in the house with their children, his wife had called the five local plumbers in vain. Plumbers in neighboring towns declined to come because of a local ordinance which threatened them with heavy fines for invading the sacred precincts with their trade. What particularly irritated him was the refusal of the city's officials to send someone to turn off the water. "This is Sunday," his wife was told, and "We're not plumbers."

The typically American reaction of the manufacturer was that "there ought to be an organization." On further thought he reflected there might already be one. Sure enough, he learned of a taxpayers' association and attended its next meeting. He discovered immediately, however, that it was "owned" by the local "little Tammany"—the ultimate fate, he was told by a cynical friend, of every civic organization ever started in Long Beach.

More outraged by the minute, the manufacturer began talking to other business and professional men who

disliked being mixed up in "politics." Finally twelve brave souls decided to risk political machine reprisals. When they met the big question was, "What can we do where everyone else has failed?"

A committee consulted the Citizens Union in nearby New York and the National Municipal League. The advice was, "Get your facts. Find out the things wrong in your community. Your program and issues will emerge naturally from the facts. Don't make the mistake of agitating on the basis of complaints."

An administrative and financial survey was made by the Citizens Bureau of Governmental Research of New York State. Public officials used desperate delaying tactics and had to be threatened with court action before they finally permitted a partial examination of the public records, which disclosed astonishing waste, fantastically high salaries for the political "big shots," incompetent book and record keeping, and a political spoils system that kept the machine in power. The report's final recommendation was that the city should secure a city manager–proportional representation charter.

After this start the state comptroller's office made an official investigation which revealed actual violations of the ordinances and state laws in handling the city's money. It showed jobs were let to the highest instead of the lowest bidder, and other improper practices.

Armed with facts, the men who had long since formally organized the Long Beach Citizens Union and recruited many more aroused citizens forced a budget reduction of more than $135,000—dramatic in a city of 10,000.

They followed quickly with the circulation of petitions calling for a popular vote on an amendment to the city charter which would provide an unpaid city council elected by proportional representation and for the appointment of a trained city manager. This was a "radical" proposal indeed where the part-time mayor, who also maintained a law practice in New York, had a salary of $7,500 a year and the members of the city council received $2,500 a year.

The city administration fought, unsuccessfully, to the highest court in the state to keep the charter amendment question off the ballot. To confuse the voters, the council voted to add another question to the ballot proposing a charter commission. The campaign waxed hot. The Citizens Union accused the mayor and his administration of using public funds and public employees to fight the proposed amendment. The mayor brazenly admitted this was true and held himself justified on the grounds that the proposal of the "theorists" would be bad for the city.

When the election was finally held, under the watchful eye of an assistant attorney-general especially assigned for the occasion, the reform forces won, 1,575 to 1,378.

A reporter for a New York newspaper, going through the routine of learning, as he thought, of the slaughter of one more group of starry-eyed Long Beach reformers, telephoned that night for the results. He couldn't believe his ears.

"What?" he exclaimed. "Teddy's machine licked? Why, that's a—a —a political miracle!"

Education in Politics

College graduates urged to overcome their political illiteracy and to make their influence felt for more democratic government in local and state affairs.

By CHARLES EDISON
Governor of New Jersey

AS A person who has been active in public life for some years, I am interested in the effect of higher education on the democratic processes, and also in the reverse—the effect of democratic processes on higher education. There is no longer any question that we can make both what we want them to be.

American democracy for its own good has, by and large, admitted its obligation to maintain higher education; how far it has fulfilled its obligation is another matter. The graduates of institutions of higher learning have generally admitted some obligation to the democracy that provided their education; how far *they* have fulfilled their obligation is another matter—the one I want to discuss.

There are said to be nearly a million men and women in the armed forces who have had some college training. A great many of them had their academic careers interrupted by the war. They are sacrificing some years of their lives for our country, and many have (and more unhappily will) give their very lives. The vast majority will return, however, and it is generally expected that those whose college careers were broken off will want to resume them. We may well wonder what the colleges will then teach them of their peacetime obligation to democracy.

The first obligation of every educated citizen is, in my opinion, to be politically literate. A recent survey made by the *New York Times* cast grave doubts upon our historical literacy. The American people apparently have a very scanty knowledge of their own history. I venture to guess that, if a similar survey could be made of our political knowledge, depths of ignorance equally wide, deep, and dark would be exposed.

It is unfortunately true that many a man and woman who is at home in the differential and integral calculus does not know what a county committeeman is, or how he is chosen. Many a citizen who knows a great deal about world literature cannot tell you whether he is represented by one state senator or by ten. A college graduate who can perform the most delicate experiment in quantitative analysis likely will not know who his congressman is.

No brainpower, no matter how high its voltage, is of any use to democratic government unless it has the facts on which to work. Democracy does not operate in a high vacuum tube; it is concerned with the very tangible and mundane things. And these things an educated man or woman must know before his or her vote or political activity can be made effective.

I know of no statistical evidence on the point, but it is probable that

the amount of information about the processes of politics is actually higher among those who did not go to college than it is among college people. At least it seems clear that it is from among the non-college people that the precinct, ward, city, and county leaders tend to arise. They may think that Marcel Proust was the man who invented a way of waving hair, and that anthropology is the study of ants—but they know how the wheels of politics go, and they know who makes them go.

Before the obligation of higher education to politics can be fulfilled, then, college people must overcome their political illiteracy. But that is not enough. It is, in fact, only a beginning.

Democracy is not only a form of government—the best form, we think, yet devised—but it is also a set of standards for the conduct of our common affairs, a group of ethical principles covering the way in which government should work. A real democrat, for example, does not regard the control of the government as belonging to one leader, as the fascists do; nor to one party, as the communists do; nor to a royal family, as the Japanese do. But the control and, indeed, ownership of government is to the true democrat inherent in the people who are governed.

The ethical principles of democracy do not automatically descend upon a man as soon as he attains an office through the democratic processes. We have had legislators in Trenton who have acted as if they thought the state government was a private fishing pool for them and their friends. And we have a famous old political leader in this state who asserted that he was the law.

The level of political morality in America is said to be higher now than it was in the days when traction czars bought up city councils and when lumber barons and cattle kings purchased and sold legislatures. I hope so. But at any rate, the ethical standards of democracy need constantly to be guarded, improved, enhanced. Part of the obligation of higher education to our country is to infuse the processes of politics with better ethical standards, to hold democracy to its best.

More Political Leadership

Even this, however, is not enough. If our democracy is to fulfill its possibilities, there must be more political leadership by educated and honest men and women. There has almost been a cult of indifference to politics among educated Americans. They use the word *politician* only with obvious distaste. In their eagerness to make money or to get ahead in their professions, they have convinced themselves that politics is too tiresome and dirty for them. If it is tiresome, and if it is dirty, their disdainful indifference is greatly responsible.

There has never been any such tradition in England. There has been, rather, a tradition that no man or woman was too good or too busy to serve the King, that is, the nation. We need to build up in this country a custom of public service. Every man and woman—and especially every educated man and woman—should expect to give part of his or

her time and energy to the public service.

Many able Americans have refused to enter politics because of the slanders and lies that are inevitably told about them. For their own peace of mind, as well as for the sake of their families, they decline to submit their reputations to the abuse that persons in public office generally receive. In the last three years I have been the target for enough vituperation so that I can understand such an attitude. I imagine that I care as little as the next man to have mud thrown at me and to have lies told about me. But someone must do the work of politics, and if I can advance even a little the cause of democracy, let the mud fly. As David Lloyd George once said, politics requires not so much a thick skin as a stout heart.

Service to Neighborhood

I am particularly concerned at the refusal of many able citizens to have anything to do with politics at the local and state level. They are willing to go to Washington, but they are not willing to go to the city council, to the county seat, or to the state capital. It is the recognized style to be a dollar-a-year man in Washington; it should be the style to stay home and mend your own backyard of democracy. And yet, if our democracy is to work, it cannot draw off the able and the intelligent to serve the central government, while leaving the incompetent and the corrupt to serve the localities and the states.

The woman citizen who wishes to make her influence felt for the benefit and progress of democracy will find in her own neighborhood ample opportunities for public service. The school board, the borough council, the township committee all need the alert suggestions of wide-awake citizens. If a woman citizen wants to attain an official position, let her break in wherever she can. She will probably find less opposition than she expects.

At the local level of politics, she will find many issues and problems that seem to appeal particularly to women: public health, wholesome recreation, city planning, education, the care for the sick and the unfortunate. And well she should take an interest! For does not the welfare of her home, her children, and her happiness depend on the quality of these subjects? It is not necessary to go to Washington to make democracy more effective—it can be done, and should be done, in one's own home town.

Women citizens can work in the established political parties. They can also work in organizations of women, such as the League of Women Voters. In our own state the league has been actively interested in promoting every measure to advance the cause of good government, and recently the league has been especially interested in constitutional revision. But every organization, association, league, or society—whether for men or for women or for men and women—is potentially an instrument for making every community a better democracy, for making this a better state, and for making our nation a better and greater nation. Opportunities for political action are everywhere.

At all levels of government we need new ideas. No one needs to have an official position to advance a good, fresh program for a community, or for a state. The college graduate should have ideas and should be especially willing and eager to assert his or her ideas for improving the welfare of democracy.

Democracy, like higher education, can be pretty much what we want it to be. If we have ideas, and if we want hard enough to see them adopted, sooner or later they will be. Our communities, our states, our nation may show to future generations a vitality of democracy we have never seen, the good life which we have only imagined. The opportunity to take part in this movement should tempt every college person.

EDITOR'S NOTE. Address at Convocation, New Jersey College for Women, New Brunswick, N. J., October 9, 1943.

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b. The League shall publish a fiftieth anniversary issue of the NATIONAL MUNICIPAL REVIEW which will describe the accomplishments of the organization and acknowledge the services of many distinguished persons as officers and members of the Council.

c. A fiftieth anniversary National Conference on Government (of the kind held annually from 1894 through 1941 but suspended in 1942 because of the war) shall be held as soon as the war situation makes possible the development of an adequate program and relaxation of travel restrictions permits a large attendance. At that time a national program committee shall be appointed.

The Chairman of the Council was authorized to appoint a nominating committee to determine whether the League shall preserve the *status quo* with respect to officers and Council members for the duration of the war or whether nominations of officers and Council members to replace those whose terms would normally expire at the end of 1943 shall be presented to a meeting of the Council to be held in November or December of the current year.

The meeting adjourned at 5:30 P.M.

ALFRED WILLOUGHBY, *Executive Secretary*

League Members in War Service

Charles P. Taft, a League Vice President and former member of the Council, has been appointed chairman of the Area Committee for Coördination of the Planning of United States Agencies in providing assistance in the economic rehabilitation of the East Indies and chairman of a similar committee for Malaya. Mr. Taft, for years a civic leader in Cincinnati, goes to the State Department from his position as director of the Office of Community War Services, Federal Security Agency.

Brigadier General Robert W. Johnson, a member of the League's Council, has retired as chairman of the War Production Board's Smaller War Plants Corporation.

Two more of the REVIEW's state correspondents—Arthur W. Bromage of the University of Michigan and Charles M. Kneier of the University of Illinois—are teaching at the School of Military Government. Major Bromage is at Fort Custer, Michigan, and Major Kneier at Charlottesville, Virginia. Lieutenant Colonel Stephen B. Story, state correspondent for New Hampshire, formerly that state's comptroller, is with AMG in Sicily.

Calling for New Ideas

Minnesota adapts industry's methods to encourage state employees to analyze jobs, suggest ways of gaining efficiency, improving public service methods.

By HERBERT E. STATS
Bureau of the Budget

SUGGESTIONS by state government employees may become an important source of ideas on methods of adjusting state government to war and postwar conditions.

That conclusion is indicated by the experience of the Minnesota Division of Administrative Management, both as a result of actual suggestions obtained in the various Division projects and of investigation as to ways in which an organized suggestion plan could be introduced.

Typical of the type of voluntary employee participation which ultimately led to the proposal for a formal suggestion plan are the following:

a. In a project which reduced the elapsed time of issuing birth certificates from a matter of weeks to forty-eight hours, the major ideas on procedural simplification originated with clerks in the department.

b. In a project directed toward the reduction of male employees in the state service, the employees themselves proved to be a major source of suggestion as to curtailment possibilities.

c. Efforts to consolidate state inspectional services were greatly facilitated by the development of proposals which originated with inspectional employees.

Impressed with the productivity of employee suggestions received on Division projects, the Administrative Management staff undertook its investigation of the possibility of establishing a formal system for recognizing ideas offered by employees. Key executives of those agencies employing the largest number of persons were interviewed to obtain their reactions as to the desirability of developing such a plan. With one exception, they were unanimous in approving the principle. All those who approved the idea said that, based on personal experience, they knew of numerous instances where rank and file employees had already contributed valuable suggestions. The one exception was a responsible personnel officer who questioned the likelihood of anyone being able to develop a practical approach to the problem.

Next came a series of interviews with employees selected at random from the state agencies with the largest number of workers. While they reacted unanimously in favor of an attempt to develop a method of recognizing constructive suggestions, most of them qualified their remarks by emphasizing the necessity of protecting those who made suggestions against possible recriminations by supervisors.

Following general clearance with executives and rank and file state employees, the utilization of suggestion systems in industry and in the federal government was investigated.

This article is based on a report entitled "Recognition of Constructive Suggestions by State Employees," published earlier this year by the Minnesota Division of Administrative Management, of which Mr. Stats was director.—EDITOR.

The history of the development and use of employees' suggestion systems was found to cover a relatively short period, the earliest known instances of definite suggestion plans being those of the William Denny Shipbuilding Concern in Scotland and of Yale and Towne in the United States, both in the 1880's.[1]

Suggestion Systems Increase

World War I appears to have produced a substantial increase in the use of suggestion systems and since the involvement of the United States in World War II, the movement is gaining considerable momentum. Labor-management committees regard the suggestion system as one of their most useful aids in solving production problems. The War Manpower Commission has established as one of the three phases of its training-within-industry program a highly specialized training method known as "job methods training" which has for its objective training employees and supervisory personnel to analyze their work for ways in which to improve methods.

In government the application of suggestion plans appears to be confined almost entirely to the federal level. In 1912 Congress authorized periodic offers of special cash awards under certain conditions to civilian ordnance employees of the War Department for the best suggestions "that will clearly effect a material economy in production or increased efficiency, or enhance the quality of the product in comparison with its cost."[2]

The Post Office Department took similar action a few years later. In 1932 a Navy Department suggestion program was inaugurated for civilian employees and is still operating effectively.[3] The Bureau of Old-Age and Survivors Insurance, Social Security Board, and the Office of Price Administration have also used suggestion system techniques.

Industrial applications of suggestion plans are widespread. Many such private plans pay out thousands of dollars in awards and report the receipt of thousands of useful suggestions.[4]

The analysis of practices in the federal government and in private industry indicated, in summary, that a typical suggestion system should provide for: (1) an assignment of one or more persons to the specific task of receiving, recording, investigating, and reporting promptly on all suggestions volunteered by employees; (2) a committee which evaluates each suggestion and determines the reward, usually cash, to be given the author; (3) concealment of the identity of the author until the suggestion has been evaluated and the reward determined; and (4) an impressive and where practicable a drama-

[1] "Suggestions from Employees," Z. Clark Dickinson, Michigan Business Studies, University of Michigan, Ann Arbor, 1927.

[2] United States Statutes at Large, Volume 37, pages 193, 545, 795; Volume 42, pages 655 and 1250.

[3] "Navy Employees Help Cut Red Tape," *Personnel Administration*, Volume 5, No. 5, pages 6 and 8, Society for Personnel Administration, Washington, D. C., 1943.

[4] "Analysis of 20 Suggestion System Plans, 1940-1941," *Recognition of Constructive Suggestions by State Employees*, page 24.

tic method of making the reward by publicizing the author's identity and the importance of the suggestion.

The plan developed for Minnesota includes the following statement of objectives:

1. To stimulate the personnel of all agencies to give analytical and constructive thought to their respective jobs;
2. To provide a method for coordinating and integrating state activities through increasing the knowledge of the state's activities among its entire personnel;
3. To improve the efficiency of state government and of the state services to its citizens and to reduce the cost of such services to the taxpayers;
4. To facilitate state personnel administration by: (a) encouraging employees to exercise their powers of observation, imagination, resourcefulness, and ingenuity; and (b) identify employees who demonstrate these abilities;
5. To promote the state service as a career by encouraging and rewarding individual employees who demonstrate capacity and ability to render service beyond their regular call of duty and who demonstrate a desire to accept increased duties and responsibilities.

The plan defines suggestions which may be submitted for consideration as those dealing with any of the following subjects, provided they are constructive in nature and offer a specific remedy or improvement:

1. Means and methods for eliminating unnecessary procedure, forms, material, equipment, handling, processing, or storage;
2. Means and methods for simplifying procedures, records, forms, or reports;
3. Means and methods for eliminating obsolete or unused services, procedures, records, or activities;
4. Means and methods for improving the services rendered by state government agencies and personnel to taxpayers, other state government agencies, coöperating and affiliated governmental and private agencies, and individuals;
5. Means and methods for improving working conditions in state government agencies;
6. Means and methods for eliminating waste of time, material, money, faith, and all other sources of waste;
7. Means and methods for coordinating and integrating state activities to the end of improving state government, reducing cost of government, and increasing the efficiency of state agencies and the proficiency of their personnel;
8. Means and methods for improving the physical equipment and property of the state government, the efficiency and productivity of its use, and reducing operating and maintenance costs.

How the Plan Works

The plan provides for administration by a special agency which receives, investigates, and appraises each suggestion and handles the administrative detail incident to the issuance of awards, announcement and recording of suggestions, and promotion and follow-up of the system. The administrative unit reports its findings on suggestions to a suggestion board composed of the commissioner of administration, director of civil service, and the head of the department with which the suggestion is concerned. The board determines the final disposition of the suggestion and authorizes payment of awards. Participation is open to all classified personnel below a supervisory grade established by the State Civil Service Department, but provision is also made for rewarding supervisors for acceptable suggestions originating in their units.

Both financial and non-financial awards are provided, the financial in

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Politicos Frustrate Knoxville

Despite many benefits from twenty years of manager plan, political abuses, poor election system, and lack of citizen organization prevent full success.

By M. H. SATTERFIELD
Knoxville, Tennessee

KNOXVILLE, Tennessee, adopted the council-manager plan in 1923, after having operated under the commission form of government for twelve years. The immediate stimulus for the change was provided by the large annual deficits incurred under the commission government then in office. At the time of the adoption of the manager plan, the city had a floating debt of over $3,500,000 incurred during the preceding four years.

The proposal for the adoption of the council-manager plan was sponsored by various civic, business, and other organizations "as the logical solution of Knoxville's governmental ills." On the other hand the "politicians" warned that adoption of council-manager government would "result in turning Knoxville over to non-resident carpetbaggers." Neither prophecy has come true.

Mr. Louis Brownlow was chosen as Knoxville's first city manager. Although a non-resident at the time of his appointment, Mr. Brownlow had previously lived in the state and was, therefore, considered a Tennessean. Since the resignation of Mr. Brownlow, the office of manager has with one exception been filled by residents of Knoxville. Likewise, not all the city's governmental ills have been solved by the manager plan. Financial and other problems remain acute.

Council-manager government has had none too tranquil an existence in Knoxville. Its adoption was fought vigorously by political and factional groups within the city and this fight has been continued from time to time since. In 1937, for example, the state legislature abolished its manager government and substituted a strong mayor form in which an elective mayor assumed the duties of both mayor and manager. Although this legislation was introduced by the Knoxville delegation in the legislature, the issue had not been placed before the local electorate. The mayor form was short lived, however. At the first opportunity, the voters of Knoxville expressed a preference for manager government and it was restored at the next session of the legislature.[1] At the 1943 legislative session abolition of manager government in Knoxville was again proposed but the bill failed.

It is apparent from reading Knoxville's charter that it was the intention of those who drafted it that the manager be chosen by the council because of his competence and that he serve during the period of satisfactory service. The charter provides that the city manager "shall be chosen solely on the basis of his execu-

[1]See "City of Knoxville Favors City Manager Government," by M. H. Satterfield, NATIONAL MUNICIPAL REVIEW, January 1938, p. 46; "Knoxville Returns to City Manager Government," *op. cit.* February 1940, p. 125.

tive and administrative qualifications, and need not when appointed be a resident of the city or state. No member of the council shall be chosen as city manager. The city manager shall not be appointed for a definite fixed time, but shall be removable at the will and pleasure of the council by a vote of a majority of the members elected." If removal takes place after the manager has served six months, however, he may demand written charges and a hearing at a public meeting of the council.

Charter Not Followed

The intention of the charter has not been followed closely. While Knoxville chose as its first manager a person with previous city manager experience, this level of professionalism has not been maintained. As has been noted, with one exception all appointments since Mr. Brownlow's resignation in 1926 have been local residents. There has also been a rapid turnover, the managership having changed hands eleven times. Terms of incumbents have ranged from one month to two and a half years.

There has been a tendency for the council, particularly in recent years, to interfere in administrative matters and to engage in activities that logically should be left to trained administrators. Part of this interference may be attributed to the make-up of the council. As originally proposed, the Knoxville manager charter was to provide for a council of five members elected from the city at large. The provision finally adopted, however, stipulated a council of eleven members, six of whom are elected by districts and five from the city at large. In commenting on this method of selecting the council, Griffenhagen and Associates in 1940 pointed out it "affords opportunity for any of numerous minor racial, economic, and other groups to exercise a 'balance of power' in determining who shall be elected and what policies shall be adopted and carried out, by throwing its strength to one major party or the other, and often to exercise a controlling influence merely by threatening so to throw its votes."[2] Numerous suggestions have been made in recent years for reducing the size of the council and for electing all its membership from the city at large. Those who have sponsored these changes have done so on the theory that they would make the council more representative and would provide a body that would devote its efforts to policy-making functions.

Municipal services have been expanded and improved and better administrative practices inaugurated under the manager plan. These accomplishments include the adoption of a modern system of budgeting, accounting, and financial reporting, the establishment of a centralized purchasing system, and the installation of an up-to-date tax billing system. The city has also modernized and enlarged its water plant, has acquired its electric distribution system, and has constructed several viaducts to eliminate grade crossings and to improve traffic conditions.

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[2] *Report on an Exploratory Examination of Local Government in the Knoxville-Knox County Area,* Griffenhagen and Associates, Dec. 31, 1940, Part II, p. 2.

One of the main reasons for the adoption of the manager plan in Knoxville was the insecure financial position the city had gotten itself into under commission government. The financial condition of the city, however, has been precarious under the city manager plan. In 1933 after securing an extension from bondholders on maturities due during the last quarter of 1932 the city issued over $7,500,000 of refunding bonds covering maturities due from 1933 to 1939. Similarly, in 1942 the city initiated a $10,000,000 refunding program to replace outstanding bonds with new bonds bearing later maturity dates.[3] Bonds are still being refunded under the 1942 program.

Funding bonds in the amount of $1,652,000 were issued in 1937 to fund outstanding warrants. The city has operated on a cash basis since that date and its bonded debt is being reduced gradually. The city, however, had a net bonded debt, excluding utilities, of $18,684,166 on January 1, 1943. This represented a per capita debt of $167.45, which is higher than any of the other three metropolitan cities in Tennessee and fourth highest among the fifty-six cities in the United States with populations in 1940 of 100,000 to 250,000. Furthermore, only one of the thirty-five cities with populations in 1940 in excess of 250,000 had a higher per capita debt than Knoxville.[4]

Although city planning was visualized as one of the important tasks to be undertaken after adoption of the manager plan the achievements in this field have not been too encouraging. A planning commission was appointed in 1925 and an elaborate city plan for the future development of the city was submitted to the city council in 1930. The plan in its entirety was not adopted by the council, although individual elements, including the street plan and zoning ordinance, did receive council approval. Few of the recommendations as set forth in the comprehensive plan have been carried out, however. The city has been particularly slow in developing an adequate system of parks and playgrounds, and few of the proposed street extensions have been made.[5] The planning commission in 1941 supplemented its earlier report by developing a plan for river front improvement to take advantage of the benefits resulting from the construction of Fort Loudoun Dam. This plan has been approved by the council and its execution should contribute materially to the solution of such major problems of the city as slum eradication and traffic congestion. The plan also calls for badly needed recreational areas.

Knoxville has likewise failed to live up to expectations in the field of personnel administration. The charter contains "civil service" provisions but they are loosely drawn and often

[3] *Municipal Government and Administration in Tennessee,* by Lyndon E. Abbott and Lee S. Greene, 1939, p. 113; see also *City Finances: 1942*—Individual City Reports, Knoxville, Tennessee (Vol. 1, Number 38), Bureau of the Census, U. S. Department of Commerce, July 1943.

[4] See "Bonded Debt of 290 U. S. Cities as at January 1, 1943," by Rosina Mohaupt, NATIONAL MUNICIPAL REVIEW, June 1943, pp. 309-311.

[5] Abbott and Greene, *op. cit.,* p. 27.

vague. No provision, for example, is made for classification of positions, or for salary standardization. Griffenhagen and Associates in commenting on the charter provisions relating to civil service pointed out that: "In no place is there any enunciation of the principle that merit and fitness shall govern entrance to, retention and advancement in, and separation from the service." They recommended that a comprehensive system of personnel administration embodying modern standards and procedures be developed and put into effect in Knoxville.[6] The city council now has under consideration a classification plan for employees.

In a recent appraisal of manager government in the United States, based upon a study of the plan in fifty cities, the authors concluded that: "The ideals of the city manager movement were instantly accepted in cities that were ready for them and distorted or abused wherever they were in conflict with local political traditions. But nearly everywhere they added to the prestige of city government, lessened its preoccupation with trivial details or factional interests, and increased its ability to render service to the public."[7] Knoxville has not fully accepted the ideals of the city manager movement. As a result, it has not received the full benefits of the plan. While the manager plan has not fully achieved the goals set for it when first adopted, it has nevertheless been superior to that provided under the commission plan of government and there appears to be no desire of the citizens to give it up.

Much of Knoxville's difficulty in the past has undoubtedly resulted from a lag in citizen interest for good government. There is no permanent citizen organization to maintain an active interest in the city's government and thus insure a more efficient and economical conduct of the city's affairs. The need for a permanent citizen organization similar to the one which secured adoption of the manager plan and sponsored the election of the first council is apparent. The people should be persuaded to demand, for example, that a good manager be kept in office even though a change is made in the composition of the council. The council and managers need to draw a sharper line of demarcation between administrative and legislative functions. The citizens need to understand the reasons for and merits of dividing administrative and legislative functions and should, to this end, be encouraged to select the council membership without reference to the manager or his relation to the council.

Knoxville has manager government in name, but a major change in local conditions and attitudes must be effected before it can in reality take its place among the successful manager cities in the United States.

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[6] Griffenhagen and Associates, *op. cit.*, chapter 3.

[7] *City Manager Government in the United States,* by Harold A. Stone, Don K. Price and Kathryn H. Stone, Public Administration Service, Chicago 1940, p. 261.

Editor's Note. The author, who is employed by the Tennessee Valley Authority, wishes to make it clear that the views expressed herein are his own and not those of the Authority.

Tax Rates of American Cities

Comparative figures show substantial reductions in rates of 305 American municipalities except for largest cities; little increase in assessed values.

By ROSINA K. MOHAUPT
Detroit Bureau of Governmental Research

FOR THE first time since the depression years of the early thirties American cities—with the exception of the very large municipalities—have made a substantial reduction in tax rates without an accompanying increase in assessed valuations. Tax collections have never been at a higher peak. This, together with the curtailment of materials and supplies and the consequent postponement of construction projects, has resulted in municipal treasuries which have never been in a more healthy financial condition.

There has been a pronounced trend toward progressively higher municipal wages which are urged on the basis of the overflowing treasuries. The ultimate result of this trend when cities are again faced with heavy construction and maintenance programs can only be speculated on at this time. Uncertain as the future may be, however, it would be wise for cities to look ahead while financing the present. The suspension of many essential construction projects has created a backlog which will require careful handling in the post-war period.

The ever-increasing payroll problem is one of the most serious faced by municipalities. It is doubtful if the present trend of cities to match war-time industrial wages can be continued. Yet considerable pressure is being applied to governmental units on the grounds that this is necessary to retain present staffs. In a few instances attempts have been made to reorganize the work so that it can be done with a reasonable degree of efficiency by decreased staffs, but in most cases wages have been raised to match or exceed those of industry and private enterprise. Many cities, however, have overlooked the fact that it will not be

TABLE I

ANNUAL CHANGES IN ASSESSED VALUE AND AVERAGE ADJUSTED TAX RATE OF AMERICAN CITIES

	Per Cent of Change in Assessment	*Average Adjusted Tax Rate, Amount of Change*[a]
1942-43	+ .6%	$—.35
1941-42	+1.5	—.05
1940-41	— .1	+.02
1939-40	—1.5	+.29
1938-39	—.5	+.45
1937-38	+ .8	+.65
1936-37	— .3	+.82

[a]Per $1,000 of assessed value.

as easy for them to return to peacetime salary schedules as it will be for private enterprise.

"Cost-of-living" pay plans, based on the St. Paul experience of the past 20 years, are receiving more attention than ever before. Such plans afford the single practical solution to the problem of the synchronization of salaries and prevailing living costs. While many city employees will oppose any plan which decreases salaries in any way at any time, the cost-of-living salary adjustment plan is thoroughly equitable to both the employee and the employer.

Postwar planning is being developed today on a large scale. New York City plans to spend over a billion dollars, Detroit plans an $800,000,000 program. These and other plans are just getting under way. The method of financing such ambitious projects has not been worked out in any great detail. Full cognizance should be given to the fact that the rate of growth of cities is not only slowing up, but, in some instances, a decline has been observed in the size of cities.

The rising cost of municipal salaries and wages under present budget restrictions and the known requirements for construction and mainte-

TABLE II

NUMBER OF CITIES REPORTING DECREASED ADJUSTED TAX RATES 1942-1943

Population Group[b]	*Decrease*	*Increase*	*No Change*
I	1	3	1
II	5	1	3
III	5	11	6
IV	28	14	9
V	46	28	17
VI[c]	67	30	15
Total	152	87	51

TABLE III

COMPARISON OF 1942 AND 1943 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 290 AMERICAN CITIES

Population Group[b]	*Average Unadjusted Rates per $1,000 of Assessed Value*			*Average Adjusted Rates per $1,000 of Assessed Value*		
	1943	*1942*	*Decrease*	*1943*	*1942*	*Decrease*
I	$49.67	$48.84	$+.83	$31.35	$30.79	$+.56
II	33.38	34.03	.65	28.88	28.44	+.44
III	43.35	43.82	.47	27.48	27.45	+.03
IV	38.65	39.07	.42	28.21	28.44	.23
V	38.45	38.89	.44	27.60	27.96	.36
VI[c]	37.13	37.85	.72	25.88	26.45	.57
Total	$38.38	$38.91	$ .53	$27.14	$27.49	$ .35

[b]Population groups defined by the United States Bureau of the Census as indicated in tabulation following article.

[c]Group VI is defined by the Bureau of the Census to include cities between 25,000 and 50,000 population, but in this study, cities under 30,000 population were not tabulated.

nance in the postwar period have led some cities to search for additional sources of revenue. One of the most productive sources has been the Philadelphia one per cent payroll tax.

The average reduction in tax rates is 35 cents per $1,000 of assessed value, perhaps not very large, but second only to the 57-cent reduction in 1932-33. In 1932-33, however, assessed values dropped 8 per cent, whereas this year there was a slight increase.

The larger cities (those over 250,000 population) did not participate in this tax reduction program. They either maintained the same rates or fixed slightly higher rates. In the very largest cities (those over 1,000,000 population) there was an average increase in tax rates of 56 cents in the past year. This is due in part to the consistent decline in assessed values, totaling 3.4 per cent in the past five years. In contrast to this, the smaller cities show consistently increasing assessments during the same period.

The next smaller group of cities (those between 500,000 and 1,000,000 population) reflects the same situation to a lesser degree. They show a loss in assessed values of one per cent in the past five years, with an average increase in tax rate of 44 cents in the past year. Cities in groups IV, V, and VI (population below 250,000) show average decreases in tax rates from 23 to 57 cents, the smaller cities showing the largest reductions. Assessed values of these cities have shown slight increases—slightly over one per cent.

It is apparent that the general trend of taxes in the larger cities is upward even in periods of enforced economy, in contrast to the situation in smaller cities. What the ultimate effect of this will be is problematical, but in view of the declining rate of growth of cities revealed by the 1940 census, it would appear serious.

TABLE IV

FIVE-YEAR COMPARISON OF AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 252 AMERICAN CITIES

Population Group[b]	*Average Unadjusted Rates per $1,000 of Assessed Value*			*Average Adjusted Rates per $1,000 of Assessed Value*		
	1943	*1938*	*Increase*	*1943*	*1938*	*Increase*
I	$49.67	$45.89	$3.78	$31.35	$28.46	$2.89
II	33.38	32.28	1.10	28.88	27.35	1.53
III	43.35	42.92	.43	27.48	26.45	1.03
IV	38.65	38.46	.19	28.21	27.75	.46
V	38.16	37.83	.33	27.09	26.70	.39
VI[c]	37.36	37.75	—.39	26.65	27.03	—.38
Total	$38.51	$38.34	.17	$27.35	$27.06	$ .29

[b]Population groups defined by the United States Bureau of the Census as indicated in tabulation following article.

[c]Group VI is defined by the Bureau of the Census to include cities between 25,000 and 50,000 population, but in this study, cities under 30,000 population were not tabulated.

Tax Rates Reported

The rates reported in this compilation are those actually set and levied per thousand dollars of assessed valuation by all units of government which derive any portion of their revenues from the general property tax. In addition to the well known city, school, county, and state levies, in some states there are as many as eight to ten special districts performing services which are financed by taxes on general property.

Space limitations make it impossible to print the rates of all these special tax districts and consequently they have been added under one of the four general headings: city, school, county, or state. The determination of the proper heading under which to add a special district tax rate is not always clear-cut and at times is more or less arbitrary. Common practice in a majority of the municipalities studied determines what the classification shall be. Under the city tax rate are included the levies of park, library, relief, sanitary district, and water supply districts. Levies of districts which do not fall under the heading of either city or school are included with the county tax rate. A growing number of states have removed the general property tax as a source of state revenue. Wherever the rates of *ad hoc* units of government have been added to the city or county rate the amount and nature of such additions is indicated in a footnote.

Adjusted Tax Rates

The tax rates reported by municipalities do not give a complete picture of the average tax burden carried by general property in various cities throughout the country. In the first place, they in no way indicate the quality or quantity of services rendered by the taxing units. Even if two municipalities are served by identically the same types of governmental units, the schools in one city, for instance, may be doing a much better job than the schools in the second city. On the other hand,

TABLE V

CHANGES IN ASSESSED VALUE OVER ONE-YEAR AND FIVE-YEAR PERIODS

Population Group[b]	*Average Per Capita Assessed Value*		*Per Cent Change in Assessment*	*Per Cent Change in Assssment*
	1943	*1942*	*1942-43*	*1938-43*
I	$1579	$1589	— .6%	—3.4%
II	1644	1614	+1.9	—1.0
III	1208	1194	+1.3	+1.6
IV	1228	1211	+1.4	+4.3
V	1235	1220	+1.2	+4.8
VI[c]	1202	1184	+1.3	+4.6
Total	$1396	$1387	+ .6%	0.0%

[b]Population groups defined by the United States Bureau of the Census as indicated in tabulation following article.

[c]Group VI is defined by the Bureau of the Census to include cities between 25,000 and 50,000 population, but in this study, cities under 30,000 population were not tabulated.

the health record of the second city, due to the work of its health department, may far excel that of the first city. Therefore, to compare tax rates of the two cities and to conclude that the first city is more economical than the second because its tax rate is lower would be unjust. Some attempt should be made to evaluate the services received by the taxpayer in comparing the costs of such services.

Another drawback to the comparison of actual tax rates levied in various cities is the variation in assessing law and practice. A majority of the state laws prescribe that the legal basis of assessment shall be 100 per cent of true value. Exceptions to this are found in North Dakota and Washington where the legal basis is 50 per cent of true value, and in Alabama and Iowa where it is 60 per cent. In Arkansas, the State Corporation Commission has been made responsible for the determination of what the assessment ratio shall be and has set it at 50 per cent. The California law requires that assessments shall be in proportion to value, but does not indicate what that proportion shall be. Actually assessments have been 50 per cent for counties and anywhere from 50 to 75 per cent for cities in California.

But, even where the legal basis of assessment is 100 per cent of true value, it does not necessarily follow that, in actual practice, assessments are being made at that ratio. It is a well known fact that many cities do not assess at the legal assessment ratio. A good example of this is found in Illinois municipalities where assessments at around 30 per cent of full value are common.

It is obvious that some adjustment must be made for these variations in legal requirements and actual assessing practices. This is done by multiplying the actual tax rate reported by the municipality by the estimated ratio of assessed valuation to true cash value, or full value, in each city. The adjusted tax rates computed by applying these ratios to the actual tax rates are all on a uniform 100 per cent basis of assessment and are therefore comparable.

In a few cities detailed studies have been made comparing the assessed values and selling prices of all types of property found on the assessment rolls, but this is the exception rather than the rule. The state tax commissions of California, Illinois, New York, and Oregon publish annual estimates of the assessment ratios of the local assessing units but their figures are frequently disputed by local agencies. A notable example of this is found in New York where local authorities differ from the tax commission figures by as much as 30 to 40 per cent. Local authorities often overlook the fact that the assessment ratio reported is the average for the entire city and for all types of property. They often point to properties which are assessed as high as 160 per cent of true value to prove that the assessments are made at more than 100 per cent. While these extremely high assessments may be counterbalanced by assessments far below true value, the fact that they can find such instances with comparative ease may well

cause assessing officials to reorganize their departments in an effort to eliminate such inequities.

In using the assessment ratios reported in this study, it must be remembered that they reflect the overall average assessing practices and do not necessarily hold true for any one particular type or piece of property.

In a few states—California, Pennsylvania, and Texas—the county and the city prepare separate property assessment rolls. Frequently the county assesses at a different ratio from the city. Where this happens each tax rate is adjusted by the assessment ratio of the appropriate unit of government and the sum of the adjusted rates is shown as the total adjusted tax rate. Because of space limitations the individual assessment ratios are not shown, but only the weighted average which is determined by dividing the total adjusted rate by the total unadjusted rate.

Where land and buildings are taxed at different tax rates, as in Pittsburgh for instance, the weighted average tax rate is shown.

Method of Compiling

Data for this compilation were obtained from questionnaires filled out by city and county officials, chambers of commerce, and bureaus of governmental research throughout the country. This is the twenty-second annual tabulation of tax rates of cities over 30,000 population. Cities are arranged in order of their 1940 population as determined in the decennial census. The Bureau of the Census defines group VI cities as those between 25,000 and 50,000 population, but this compilation includes only those group VI cities over 30,000 population.

Assessment figures reported are those set by the cities and are different from county assessments in some parts of the country. The reader is warned against multiplying the assessed value by the total tax rate to arrive at the total tax levy by all units of government. The total levy cannot be obtained by this method because of varying bases of assessment and because there are often different tax rates on real and personal property.

Questionnaires from 305 cities were returned for this tabulation. Because figures for 1942 and 1938 were not on record for all of these cities, the 1942-43 comparison is based on 290 cities and the 1938-43 comparison on 252 cities.

(See following pages for complete tabulation.)

— Buy United States War Bonds and Stamps —

COMPARATIVE TAX RATES OF 305 AMERICAN CITIES FOR 1943

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
	Group I												
	Population 1,000,000 or over												
1	New York, N. Y.[1]	7,454,995	16,019,340,931	0	2	22.60*	7.28*	.46*	—	30.34	100	30.34	1
2	Chicago, Ill.[2]	3,396,808	1,861,585,339	27	2	59.20	36.90	8.10	N	104.20	37	38.55	2
3	Philadelphia, Pa.[3]	1,931,334	3,070,557,633	19	1	17.00	11.75	N	N	28.75	100	28.75	3
4	Detroit, Mich.	1,623,452	2,794,425,810	26	2	18.37	9.66	5.10	N	33.13	100	33.13	4
5	Los Angeles, Calif.[4]	1,504,277	1,376,569,775	27	2	17.12	16.10	18.71	N	51.93	50	25.97	5
	Group II												
	Population 500,000 to 1,000,000												
6	Cleveland, Ohio[5]	878,336	1,331,078,369	20	2	16.95	9.25	5.10	N	31.30	80	25.04	6
7	Baltimore, Md.[6]	859,100	1,632,574,140	32	Op.	21.20	5.30	N	1.28	27.78	100	27.78	7
8	St. Louis, Mo.	816,048	1,068,963,250	17	Op.	17.50	9.00	N	1.00	27.50	85	23.38	8
9	Boston, Mass.[7]	770,816	1,445,668,300	8	2	—	—	—	—	41.00	100	41.00	9
10	Pittsburgh, Pa.[8]	671,659	1,044,010,664	0	12	16.33*	11.75	7.63	N	35.71	100	35.71	10
11	Washington, D. C.[9]	663,091	1,496,540,430	9	2	—	—	N	N	17.50	90	15.75	11
12	San Francisco, Calif.[10]	634,536	840,512,202	15	2	36.27	7.33	N	N	43.60	50	21.80	12
13	Milwaukee, Wis.[11]	587,472	842,039,365	12	10	14.15	11.03	9.47	.22	34.87	93	32.43	13

See also general notes at end of tabulation.

N=None.

*=Estimated.

—=Figures or breakdown not available.

Op.=Optional.

§These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios.

NO STATE LEVY ON PROPERTY in the following states: California, Delaware, Florida, Illinois, Iowa, Michigan, New Hampshire, North Carolina, Ohio, Oklahoma, Oregon, Rhode Island, South Dakota, Vermont, and Virginia. No state levy on real estate in Pennsylvania.

[1]**New York City.** Rate shown is for Borough of Manhattan. Total rate for Bronx is $30.29; Brooklyn, $30.41; Queens, $31.22; Richmond, $30.54. Total rates include levy for reassessment of special assessments which are borough-wide in character. Breakdown of total rate estimated from appropriations. Local authorities report assessments far in excess of 100% of true value. See footnote o.

[2]**Chicago.** City rate includes $11.80 park and $8.60 sanitary district rates. County rate includes $1 forest preserve rate. See footnote aa.

[3]**Philadelphia.** City rate includes levy for county which is consolidated with city. Assessment includes approximately $725,000,000 "money at interest" taxed at 4 mills by city and county each. See footnote t.

[4]**Los Angeles.** County rate includes $2 flood control rate on land and improvements only and $4.80 metropolitan water rate.

[5]**Cleveland.** Assessed value does not include intangible personalty assessed on income at from 2 to 5 mills, but does include approximately $160,000,000 tangible personal property taxed at same rate as realty but assessed at 50% to 70% of full value. See footnote q.

[6]**Baltimore.** Assessed value includes $47,500,000 shares of banks and trust companies, $222,000,000 deposits in savings banks, and $63,673,100 railroad securities taxed at $10, $1.875 and $3 respectively. School rate estimated from appropriations.

[7]**Boston.** Breakdown of $41 total rate not available.

[8]**Pittsburgh.** City rate is average of $22.50 rate on land and $11.25 on buildings. Because of varying proportions of land to building on different pieces of property the rate actually varies from $20 to $30. See footnote t.

[9]**Washington, D. C.** Assessment does not include intangible personal property subject to income tax. School rate included in city. Homeowners may pay taxes in four installments.

[10]**San Francisco.** Assessed value does not include $343,202,832 solvent credits taxed at $1 per $1,000. Combined city-county governmental organization.

[11]**Milwaukee.** City rate includes $1.90 for retirement of debt of Metropolitan Sewerage District.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
14	Buffalo, N. Y.[12]	575,901	913,703,570	0	2	24.98	7.32	8.76	.07	41.13	90	37.02	14
	Group III												
	Population 250,000 to 500,000												
15	New Orleans, La.[13]	494,537	499,920,295	35	2	21.50	7.00	5.50	5.75	39.75	71§	28.38	15
16	Minneapolis, Minn.[k]	492,370	232,408,680	17	4	53.50	25.71	12.12	8.67	100.00	35	35.00	16
17	Cincinnati, Ohio[14]	455,610	902,881,330	15	2	10.52	7.55	3.21	N	21.28	80	17.02	17
18	Newark, N. J.[15]	429,760	700,791,770	26	4	31.11	12.07	7.16	2.76	53.10	100	53.10	18
19	Kansas City, Mo.	399,178	504,159,502	28	1	14.00	13.50	6.80	1.00	35.30	80	28.24	19
20	Indianapolis, Ind.[e]	386,972	541,962,840	25	2	13.70	9.65	5.95	1.10	30.40	75	22.80	20
21	Houston, Tex.[w]	384,514	370,000,000*	26	1	22.00	11.10	8.00	4.70	45.80	47§	21.63	21
22	Seattle, Wash.[16]	368,302	262,358,818	25	2	21.47	16.50	13.90	2.30	54.17	47	25.46	22
23	Rochester, N. Y.[17]	324,975	530,049,532	0	4	19.87	10.55	10.57	—	40.99	92	37.71	23
24	Denver, Colo.[18]	322,412	386,584,125	29*	2	16.90	16.00	N	4.00	36.90	85	31.37	24
25	Louisville, Ky.[19]	319,077	451,207,415	31	4	16.15	7.85	4.00	.50	28.50	85	24.23	25
26	Columbus, Ohio[q]	306,087	399,794,290	24	2	8.70	8.20	2.60	N	19.50	80	15.60	26
27	Portland, Ore.[20]	305,394	329,301,505	17	4	20.80	9.10	14.00	N	43.90	57	25.03	27
28	Atlanta, Ga.[21]	302,288	371,941,592	31	3	11.20	6.30	13.50	5.00	36.00	59§	21.20	28
29	Oakland, Calif.[22]	302,163	275,921,721	16	2	21.90	16.00	14.50	N	52.40	35	18.34	29
30	Jersey City, N. J.[n]	301,173	544,185,613	18	4	23.38	15.57	14.76	3.74	57.45	100	57.45	30
31	Dallas, Tex.[w]	294,734	299,485,950	30	2	17.00	7.50	6.70	4.70	35.90	53	19.03	31
32	Memphis, Tenn.	292,942	Not reported										32
33	St. Paul, Minn.[k]	287,736	134,182,587	20	4	43.60	20.00	30.43	8.67	102.70	35	35.94	33
34	Toledo, Ohio[q]	282,349	468,856,373	26	2	9.45	7.98	2.57	N	20.00	100	20.00	34
35	Birmingham, Ala.[a]	267,583	180,000,000	15	4	11.50	6.50	11.50	6.50	36.00	40	14.40	35
36	San Antonio, Tex.[w]	253,854	214,299,130	25	5	17.10	10.30	6.50	4.70	38.60	65§	25.03	36
37	Providence, R. I.[24]	253,504	500,365,940	19	4	—	—	N	N	25.00	110	27.50	37

[12]**Buffalo.** City rate includes $1.90 debt service for schools. See footnote o.

[13]**New Orleans.** Figure in county column is levee and flood reparation rate. See footnote g.

[14]**Cincinnati.** Intangible personalty taxed on income not included in assessed valuation. See footnote q.

[15]**Newark.** City rate includes $1.63 for school debt service. See footnote n.

[16]**Seattle.** County rate includes $1.55 Port of Seattle rate. See footnote y.

[17]**Rochester.** State Tax Commission assessment ratio shown. Local authorities believe property is assessed at 110% of true value. See footnote o.

[18]**Denver.** Consolidated city-county rate due to city-county governmental organization.

[19]**Louisville.** Real estate rate shown. Rate on personal property is $33.

[20]**Portland, Ore.** City rate includes $.50 port and $1.40 dock rates. See footnote s.

[21]**Atlanta.** School rate includes $1.50 levied on property in city limits for county schools. See footnote d.

[22]**Oakland.** County rate includes $2 municipal water district, $.50 park and $.10 mosquito abatement district rates.

[23]**Evanston.** City rate includes $3.10 township supervisor and poor relief and $8.60 sanitary district rate. County rate includes $.40 mosquito abatement and $1 forest preserve rate.

[24]**Providence.** Assessed value does not include approximately $200,000,000 intangible personal property taxed at 4 mills. See footnote u.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
	Group IV												
	Population 100,000 to 250,000												
38	Akron, Ohio[25]	244,791	291,650,000*	30	2	15.35	11.09	3.56	N	30.00	50	15.00	38
39	Omaha, Neb.	223,844	244,486,340	24	2	15.95	15.00	5.25	3.26	39.46	70	27.62	39
40	Dayton, Ohio[26]	210,718	319,433,710	24	2	9.00	8.60	4.20	N	21.80	85	18.53	40
41	Syracuse, N. Y.[o]	205,967	344,569,060	0	4	19.70	9.47	12.23	.07	41.47	100	41.47	41
42	Oklahoma City, Okla.[27]	204,424	119,087,037	14	4	17.49	19.36	9.30	N	46.15	40	18.46	42
43	San Diego, Calif.	203,341	192,889,200	23	2	18.40	17.50	17.70	N	53.60	50	26.80	43
44	Worcester, Mass.	193,694	268,007,200	6	Op.	26.33	8.28	.84	.55	36.00	100	36.00	44
45	Richmond, Va.	193,042	334,851,000*	15	10	14.50	7.50	N	N	22.00	100	22.00	45
46	Honolulu, Hawaii[28]	179,358	142,450,142	—	2	28.08	—	N	N	28.08	80	22.46	46
47	Fort Worth, Tex.[29]	177,662	169,420,183	26	2	21.90	11.00	8.80	7.50	49.20	61§	30.08	47
48	Jacksonville, Fla.[30]	173,065	87,308,080	13	1	21.50	8.65	6.25	N	36.40	71§	25.65	48
49	Miami, Fla.[31]	172,172	199,948,930	12	1	27.44	—	—	N	—	—	—	49
50	Youngstown, Ohio[32]	167,720	281,912,372	14	2	7.66	7.94	2.80	N	18.40	80	14.72	50
51	Nashville, Tenn.[33]	167,402	171,930,660	31	2	17.60*	3.40*	8.30	.80	30.10	100	30.10	51
52	Hartford, Conn.[34]	166,267	394,175,582	20	4	16.46	12.27	.56	1.21	30.50	100	30.50	52
53	Grand Rapids, Mich.[j]	164,292	197,700,300	20	1	9.14	6.35	3.00	N	18.49	100	18.49	53
54	Long Beach, Calif.[35]	164,271	240,834,265	11	2	9.67	18.32	18.71	N	46.70	53§	24.81	54
55	New Haven, Conn.	160,605	317,228,349	19	2	16.24	10.25	.38	.63	27.50	100	27.50	55
56	Des Moines, Iowa[36]	159,819	144,161,197	19	2	19.15	23.04	16.15	N	58.34	68	39.67	56
57	Flint, Mich.[j]	151,543	222,206,850	22	3	9.24	7.65	3.35	N	20.24	100	20.24	57
58	Salt Lake City, Utah[37]	149,934	142,744,626	33	1	15.00	13.55	7.35	3.10	39.00	70	27.30	58
59	Springfield, Mass.	149,554	252,291,530	9	2	19.80	12.56	1.31	.83	34.50	100	34.50	59
60	Bridgeport, Conn.	147,121	280,854,010	29	2	21.34	5.76	.20	1.00	28.30	100	28.30	60

[25]**Akron.** City rate includes $.12 metropolitan park district rate. See footnote q.

[26]**Dayton.** City rate includes $2.50 conservancy rate for flood protection. See footnote q.

[27]**Oklahoma City.** First $1,000 of homestead assessment taxed at $11.12 ($4.45 adjusted). See footnote r.

[28]**Honolulu.** City rate covers cost of school and county government. Land is assessed at 60%, improvements at 100% of true value. *Homestead Exemption:* First $1,500 of assessed value, plus one-half of value between $1,500 and $5,000; maximum, $3,250.

[29]**Fort Worth.** City rate includes $3.60 water control. Rates shown are for 1942.

[30]**Jacksonville.** County rate includes $.13 navigation and $.40 air base authority rates. See footnote c.

[31]**Miami.** School and county rates not available. See footnote c.

[32]**Youngstown.** City rate includes $1.65 sanitary district and $.12 township rates. See footnote q.

[33]**Nashville.** Division between city and school purposes estimated on basis of appropriations.

[34]**Hartford.** City rate includes $.95 metropolitan district rate.

[35]**Long Beach.** County rate includes $4.80 metropolitan water and $2.00 county flood control rates.

[36]**Des Moines.** Moneys and credits of approximately $40,000,000 taxed at five mills not included in assessed value. See footnote f.

[37]**Salt Lake City.** County rate includes $.20 mosquito abatement and $.10 metropolitan water district rates. See footnote x.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
61	Norfolk, Va.[39]	144,332	173,550,000*	15	4	—	—	N	N	25.00	80	20.00	61
62	Yonkers, N. Y.[o]	142,598	287,893,128	0	4	24.74	8.53	5.65	.24	39.16	100	39.16	62
63	Tulsa, Okla.[r]	142,157	122,438,301	20	4	16.68	18.77	7.16	N	42.61	50	21.31	63
64	Scranton, Pa.[39]	140,404	97,684,870	0	4	19.04	24.00	7.10	N	50.14	70	35.10	64
65	Paterson, N. J.[n]	139,656	163,908,979	10	4	17.93	15.18	8.13	2.86	44.10	80	35.28	65
66	Albany, N. Y.[40]	130,577	241,924,357	0	1	27.15	—	7.73	.07	34.95	100	34.95	66
67	Chattanooga, Tenn.[38]	128,163	115,382,488	18	4	20.00	—	17.20	.80	38.00	60	22.80	67
68	Trenton, N. J.[n]	124,697	151,427,659	17	4	19.58	17.11	8.07	2.84	47.60	85	40.46	68
69	Spokane, Wash.[y]	122,001	77,857,000	23	2	18.00	10.70	9.90	2.20	40.80	50	20.40	69
70	Kansas City, Kans.	121,458	84,789,758	22	2	21.76	21.80	11.70	.79	56.05	50	28.03	70
71	Fort Wayne, Ind.[41]	118,410	175,000,000*	26	2	8.70	9.50	4.90	1.10	24.20	75	18.15	71
72	Camden, N. J.[n]	117,536	135,982,125	19	4	19.32	15.73	10.42	2.93	48.40	70	33.88	72
73	Erie, Pa.[t]	116,955	124,274,620	0	Op.	14.75	17.00	7.00	N	38.75	94§	36.30	73
74	Fall River, Mass.	115,428	Not reported										74
75	Wichita, Kans.	114,966	129,803,620	25	2	14.96	20.66	8.49	N	44.11	65	28.67	75
76	Wilmington, Del.	112,504	162,864,950	1	—	14.50	1.50	4.00	N	20.00	80	16.00	76
77	Gary, Ind.[42]	111,719	136,830,815	35	2	13.00	14.15	8.75	1.10	37.00	60	22.20	77
78	Knoxville, Tenn.[38]	111,580	129,562,383	26	1	25.50	—	15.50	.80	41.80	80	33.44	78
79	Cambridge, Mass.	110,879	169,908,800	7	Op.	29.45	7.96	.84	1.65	39.90	100	39.90	79
80	Reading, Pa.[t]	110,568	140,153,150	0	1	11.00	15.00	6.50	N	32.50	94§	30.55	80
81	New Bedford, Mass.[43]	110,341	96,553,925	13	2	—	—	—	—	45.80	100	45.80	81
82	Elizabeth, N. J.[n]	109,912	135,689,115	12	4	16.16	17.24	7.15	2.85	43.40	100	43.40	82
83	Tacoma, Wash.[44]	109,408	53,730,616	25	2	20.97	12.80	13.82	2.38	49.97	50	24.99	83
84	Canton, Ohio[q]	108,401	162,257,430	25	2	4.50	9.00	2.70	N	16.20	80	12.96	84
85	Tampa, Fla.	108,391	Not reported										85
86	Sacramento, Cal.[45]	105,958	132,773,510	14	2	20.50	17.20	12.80	N	50.50	59§	29.76	86
87	Peoria, Ill.[46]	105,087	83,468,786	31	2	30.20	17.50	4.10	N	51.80	35	18.13	87
88	Somerville, Mass.	102,177	113,470,800	6	10	24.65	11.31	1.21	3.23	40.40	100	40.40	88
89	Lowell, Mass.[38]	101,389	93,288,250	8	10	44.97	—	1.03	1.20	47.20	100	47.20	89
90	South Bend, Ind.[e]	101,268	150,371,170	34	2	9.08	11.05	6.37	1.10	27.60	70	19.32	90

[38]**Norfolk, et al.** School rate included in city rate.

[39]**Scranton.** City rate is weighted average of $26.82 on land and $13.41 on improvements. County rate includes $1.60 for institutions. See footnote t.

[40]**Albany.** School rate included in city rate. Independent survey by Dr. Simpson establishes assessment ratio at 117% of true value. See footnote o.

[41]**Fort Wayne.** City rate includes $.85 library rate. County rate includes $.70 township and poor relief rates.

[42]**Gary.** City rate includes $1.85 sanitary district rate. County rate includes $3.05 township rate.

[43]**New Bedford.** Breakdown of total rate not available.

[44]**Tacoma.** City rate includes $2.50 park rate. County rate includes $3.25 port district rate. See footnote y.

[45]**Sacramento.** County rate includes $.30 utility district and $.40 flood control rates.

[46]**Peoria.** City rate includes $3.70 sanitary district, $3.25 park district, and $3.00 town rates. See footnote aa.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
91	Duluth, Minn.[47]	101,065	47,690,898	22	4	42.55	37.41	20.57	8.67	109.20	34	37.13	91
92	Charlotte, N. C.[48]	100,899	121,818,875*	25	12	10.80	2.50	7.80	N	21.10	67	14.14	92
93	Utica, N. Y.[49]	100,518	123,300,636	0	2	24.04	10.50	9.98	—	44.52	80	35.62	93
	Group V												
	Population 50,000 to 100,000												
94	Waterbury, Conn.	99,314	186,659,603	27	2	18.64	9.78	.33	1.25	30.00	80	24.00	94
95	Shreveport, La.[g]	98,167	105,299,000	32	1	16.00	4.00	2.00	5.75	27.75	67	17.59	95
96	Lynn, Mass.[50]	98,123	133,378,435	9	2	23.31*	9.95*	1.40*	1.14*	35.80	100	35.80	96
97	Evansville, Ind.[51]	97,062	121,478,160	—	2	9.20	10.90	10.10	1.20	31.40	75	23.55	97
98	Allentown, Pa.[t]	96,904	106,187,725	0	4	12.40	15.00	5.00	N	32.40	75	24.30	98
99	El Paso, Tex.[w]	96,810	82,499,790	22	2	13.50	11.50	8.00	7.50	40.50	62§	25.25	99
100	Savannah, Ga.[d]	95,996	62,000,000*	20	4	23.00	10.00	13.00	5.00	51.00	60	30.60	100
101	Little Rock, Ark.	88,039	Not reported										101
102	Austin, Tex.[w]	87,930	76,545,775	20	1	16.80	6.20	7.90	7.50	38.40	60§	23.03	102
103	Schenectady, N. Y.[52]	87,549	157,855,696	0	4	20.31	9.65	6.97	.06	36.99	110	40.69	103
104	Wilkes-Barre, Pa.[t]	86,236	82,636,412	0	4	14.50	17.50	6.20	N	38.20	100	38.20	104
105	Berkeley, Calif.	85,547	96,619,740	8	2	17.76	17.74	14.50	N	50.00	55§	27.49	105
106	Rockford, Ill.[53]	84,637	59,732,282	30	2	25.39	24.53	4.58	N	54.60	40	21.84	106
107	Lawrence, Mass.	84,323	84,090,350	9	2	21.05	13.35	2.38	1.02	37.80	100	37.80	107
108	Harrisburg, Pa.[t]	83,893	93,372,410	0	Op.	14.00	15.50	6.00	N	35.50	60	21.30	108
109	Saginaw, Mich.[j]	82,794	107,248,158	18	8	8.71	5.67	3.40	N	17.78	80	14.22	109
110	Glendale, Cal.[54]	82,582	68,014,900	—	2	12.20	21.47	13.91	N	47.58	50	23.79	110
111	Sioux City, Iowa[55]	82,364	78,596,359	24	2	17.40	19.52	9.23	N	46.15	60	27.69	111
112	Lincoln, Neb.[56]	81,984	94,392,610	22	2	12.40	15.25	1.74	3.15	32.54	85	27.66	112
113	Pasadena, Cal.[57]	81,864	125,964,654	17	1	11.54	17.47	13.91	N	42.92	57§	24.35	113
114	Altoona, Pa.[t]	80,214	71,587,510	0	Op.	10.00	17.00	7.00	N	34.00	89§	30.20	114
115	Winston-Salem, N. C.[p]	79,815	114,000,000*	—	1	12.54	2.46	5.00	N	20.00	70	14.00	115
116	Bayonne, N. J.	79,198	126,658,177	16	4	—	—	—	—	50.56	100	50.56	116
117	Huntington, W. Va.[z]	78,836	118,095,887	41	2	5.00	9.40	4.40	.10	18.90	80	15.12	117

[47]**Duluth.** Rate shown applies to non-homestead property. Rate on homesteads is $102.14 ($34.73 adjusted). See footnote k.

[48]**Charlotte.** Assessed value subject to increase by amount of late returns which come in until June 30, 1944. Final 1942 assessed value is $122,552,245. See footnote p.

[49]**Utica.** State Tax Commission assessment ratio shown. Local authorities report property assessment averages 75% of true value. See footnote o.

[50]**Lynn.** Division of total tax rate of $35.80 approximated on basis of appropriations.

[51]**Evansville.** County rate includes $.27 township rate.

[52]**Schenectady.** Assessment ratio is estimated at widely divergent figures by various sources. State Tax Commission reports 88%, local sources as high as 160%. See footnote o.

[53]**Rockford.** City rate includes $7.20 township and $5.80 sanitary district and park rates. See footnote aa.

[54]**Glendale.** Rates shown are for districts #2 and #3 (35% of assessed value). Rates for district #1 total $47.63.

[55]**Sioux City.** Assessed value does not include approximately $12,000,000 moneys and credits taxed at 5 mills. See footnote f.

[56]**Lincoln.** City rate includes $2 sanitary district rate.

[57]**Pasadena.** County rate includes $2 flood control rate.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
118	Lansing, Mich.[58]	78,753	112,232,250	18	1	13.48	9.80	4.50	N	27.78	80	22.22	118
119	Mobile, Ala.[a]	78,720	46,621,423	26	1	7.50	3.00	18.50	6.50	35.50	60	21.30	119
120	Binghamton, N. Y.[o]	78,309	105,133,953	0	4	23.14	8.83	6.03	—	38.00	98	37.24	120
121	Montgomery, Ala.	78,084	Not reported										121
122	Niagara Falls, N. Y.[o]	78,029	156,997,155	0	2	19.30	11.55	4.98	—	35.83	85	30.46	122
123	Manchester, N. H.[38]	77,685	89,657,189	21	1	28.76	—	4.92	.17	33.85	100	33.85	123
124	Quincy, Mass.[43]	75,810	130,908,075	6	1	—	—	—	—	30.00	100	30.00	124
125	Pawtucket, R. I.[39]	75,797	163,334,198	33	4	—	—	N	N	21.00	100	21.00	125
126	St. Joseph, Mo.	75,711	61,297,760	28	1	15.00	12.80	7.25	1.00	36.05	65	23.43	126
127	East St. Louis, Ill.[59]	75,609	41,023,079	36	2	34.63	26.80	6.00	N	67.43	40	26.97	127
128	Springfield, Ill.[60]	75,503	52,705,586	21	2	26.63	17.00	5.85	N	49.48	35	17.32	128
129	Portland, Me.[61]	73,643	79,948,150	24	1	40.78	—	1.68	7.14	49.60	90	44.64	129
130	Charleston, S. C.[v]	71,275	19,475,014	38	Op.	62.00	30.00	20.00	N	112.00	20	22.40	130
131	Springfield, Ohio	70,662	Not reported										131
132	Troy, N. Y.[o]	70,304	73,785,417	0	2	31.35	8.93	12.96	—	53.24	86	45.79	132
133	Hammond, Ind.	70,184	95,040,720	25	2	12.55	12.56	5.70	1.10	31.91	60	19.15	133
134	Newton, Mass.[43]	69,873	169,051,900	10	2	—	—	—	—	27.00	100	27.00	134
135	Roanoke, Va.[33]	69,287	68,037,229	17	4	—	—	N	N	25.00	50	12.50	135
136	Lakewood, Ohio[q]	69,160	95,271,300	10	2	7.20	12.90	5.10	N	25.20	75	18.90	136
137	East Orange, N. J.[n]	68,945	106,399,800	9	4	18.36	12.40	7.26	2.78	40.80	100	40.80	137
138	New Britain, Conn.	68,685	112,979,945	20	1	13.86	13.20	.52	1.42	29.00	100	29.00	138
139	San Jose, Cal.	68,457	64,734,805	14	2	15.93	16.30	11.00	N	43.23	50	21.62	139
140	Charleston, W. Va.	67,914	Not reported										140
141	Topeka, Kans.	67,833	91,146,141	43	2	14.46	17.75	6.80	1.99	41.00	70	28.70	141
142	Madison, Wis.	67,447	140,358,785	15	2	9.89	11.05	5.36	.20	26.50	100	26.50	142
143	Mt. Vernon, N. Y.[o]	67,362	143,934,464	0	2	12.72	13.25	7.71	—	33.68	100	33.68	143
144	Racine, Wis.	67,195	109,280,580	14	7	3.80	10.50	6.44	.22	20.96	91	19.07	144
145	Johnstown, Pa.[t]	66,668	73,397,815	9	4	14.00	17.00	6.00	N	37.00	100	37.00	145
146	Pontiac, Mich.[j]	66,626	81,223,865	34	1	12.02	7.96	4.82	N	24.80	100	24.80	146
147	Davenport, Iowa[f]	66,039	61,580,401	9	1	17.00	16.99	8.89	N	42.88	60	25.73	147
148	Oak Park, Ill.[62]	66,015	40,466,113	14	2	31.40	37.00	8.60	N	77.00	37	28.49	148
149	Augusta, Ga.[d]	65,919	48,267,898	30	2	21.00	14.00	9.00	5.00	49.00	58§	28.56	149
150	Phoenix, Ariz.	65,414	74,766,027	22	2	17.20	18.30	3.90	10.00	49.40	64§	31.58	150
151	Evanston, Ill.[23]	65,389	47,690,517	19	2	29.70	34.81	8.50	N	73.01	37	27.01	151
152	Cicero, Ill.	64,712	Not reported										152

[58]**Lansing.** School and county rate are for 1942.

[59]**East St. Louis.** City rate includes $3.40 township, $6.10 park, $7.20 levee, and $1.33 health district rates. See footnote aa.

[60]**Springfield.** City rate includes $3.90 town, $2 park and $3.90 sanitary district rates. See footnote aa.

[61]**Portland.** County rate includes $.11 bridge rate. School rate included in city rate.

[62]**Oak Park.** City rate includes $8.60 sanitary district, $3.40 poor relief,

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
153	Atlantic City, N. J.[n]	64,094	79,090,220	9	4	33.00	12.10	11.30	3.20	59.60	100	59.60	153
154	Dearborn, Mich.[63]	63,584	243,632,545	39	4	11.90	11.11	4.99	N	28.00	100	28.00	154
155	Medford, Mass.[43]	63,083	78,469,450	4	2	—	—	—	—	39.40	100	39.40	155
156	Terre Haute, Ind.[e]	62,693	55,392,500	28	2	12.60	13.75	8.05	1.20	35.60	80	28.48	156
157	Columbia, S. C.	62,396	Not reported										157
158	Brockton, Mass.	62,343	Not reported										158
159	Cedar Rapids, Iowa[64]	62,120	61,516,631	23	2	15.02	19.13	4.96	N	39.11	60	23.47	159
160	Jackson, Miss.[m]	62,107	61,791,839	29	3	19.85	8.95	11.40	2.00	42.20	67	28.27	160
161	Covington, Ky.	62,018	57,526,215	26	2	15.70	11.70	5.60	.50	33.50	70	23.45	161
162	Passaic, N. J.[n]	61,394	79,878,475	14	4	21.50	16.32	8.12	2.86	48.80	100	48.80	162
163	Lancaster, Pa.[t]	61,345	90,711,550	0	1	6.00	11.00	1.50	N	18.50	100	18.50	163
164	Springfield, Mo.	61,238	42,500,000*	19*	1	16.00	14.50	5.30	1.00	36.80	60	22.08	164
165	Wheeling, W. Va.[z]	61,099	117,134,750	—	2	4.26	—	—	—	—	75	—	165
166	Galveston, Tex.	60,862	Not reported										166
167	St. Petersburg, Fla.[65]	60,812	86,423,600	9	1	25.00	—	—	—	—	—	—	167
168	Fresno, Cal.	60,685	60,177,765	17	2	16.10	17.95	8.60	N	42.65	50	21.33	168
169	Durham, N. C.[p]	60,195	93,290,296	37	1	12.40	3.10	5.50	N	21.00	75	15.75	169
170	Greensboro, N. C.[p]	59,319	101,079,147	28	1	12.12	.73	7.20	N	20.05	85	17.04	170
171	Decatur, Ill.	59,305	Not reported										171
172	Chester, Pa.[t]	59,285	57,801,800	0	—	14.00	14.00	4.55	N	32.55	86§	27.93	172
173	Beaumont, Tex.[60]	59,061	60,000,000	13	4	19.50	11.40	10.50	4.70	46.10	67§	30.77	173
174	Bethlehem, Pa.[t]	58,490	69,226,805	0	4	12.00	16.00	8.50	N	36.50	64§	23.42	174
175	New Rochelle, N. Y.[o]	58,408	153,779,652	0	4	19.40	11.40	7.10	—	37.90	100	37.90	175
176	Malden, Mass.[67]	58,010	69,075,850	9	2	26.64	13.56	1.20	N	41.40	100	41.40	176
177	Macon, Ga.	57,865	43,600,000*	15	9	13.00	11.81	12.19	5.00	42.00	50	21.00	177
178	Corpus Christi, Tex.[68]	57,301	48,646,340	18	2	21.20	13.50	11.20	4.70	50.60	60§	30.29	178
179	York, Pa.[t]	56,712	50,494,510	0	1	10.50	18.50	4.00	N	33.00	63§	20.93	179
180	Union City, N. J.[69]	56,173	64,042,007	6	4	25.43	15.77	12.56	3.16	56.92	100	56.92	180
181	Waco, Texas	55,982	50,039,600	28	12	16.30	8.00	6.90	4.70	35.90	72§	25.95	181
182	McKeesport, Pa.[t]	55,355	56,160,700	0	1	14.50	17.00	8.75	N	40.25	65§	26.34	182

$3.40 park and $.50 driveway maintenance rates. County rate includes $1 forest preserve and $.50 mosquito abatement rates. See footnote aa.

[63]**Dearborn.** School rate shown is average of individual rates of five school districts.

[64]**Cedar Rapids.** Assessed value does not include $27,124,689 moneys and credits taxed at 5 mills. See footnote f.

[65]**St. Petersburg.** There are approximately twenty state and county tax rate districts in the city. Rates vary because of schools and roads. City rate shown is only one of four, varying from $19 to $25. See footnote c.

[60]**Beaumont.** County rate includes $1.80 drainage and $.80 road and navigation rates. See footnote w.

[67]**Malden.** No state levy necessary because expenses were offset by receipts.

[68]**Corpus Christi.** County rate includes $2.37 navigation district rate. See footnote w.

[69]**Union City.** Rate for former town of Union shown. Rate for annexed portion of city is $56.18. See footnote n.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
183	Irvington, N. J.[n]	55,328	73,632,778	11	4	21.63	14.54	7.30	2.83	46.30	100	46.30	183
184	Cleveland Heights, Ohio[q]	54,992	106,390,590	6	2	4.50	13.90	5.10	N	23.50	60	14.10	184
185	Stockton, Cal.	54,714	65,022,455	13	10	19.80	12.02	16.04	N	47.86	57§	27.30	185
186	East Chicago, Ind.[70]	54,637	91,611,100	—	2	9.55	9.90	8.95	1.20	29.60	60	17.76	186
187	Kalamazoo, Mich.[j]	54,097	75,247,660	24	12	8.48	12.85	4.00	N	25.33	80	20.26	187
188	Holyoke, Mass.[38]	53,750	71,968,260	5	2	27.08	—	1.21	.71	29.00	100	29.00	188
189	Santa Monica, Cal.[71]	53,500	54,237,555	26	2	18.50	14.51	18.71	N	51.72	50	25.86	189
190	Columbus, Ga.[d]	53,280	42,001,693	22	1	14.00	8.00	9.00	5.00	36.00	50§	18.00	190
191	Pueblo, Colo.[72]	52,162	28,982,266	22	2	29.70	34.00	11.00	4.00	78.70	70	55.09	191
192	Waterloo, Iowa[73]	51,743	47,337,219	19	2	10.84	16.95	7.11	N	34.90	60	20.94	192
193	Amarillo, Tex.[w]	51,686	61,047,020	24	2	11.90	10.30	5.60	4.70	32.50	70§	22.91	193
194	Asheville, N. C.[p]	51,310	55,598,115	18	1	15.30	5.40	8.90	N	29.60	75	22.20	194
195	Highland Park, Mich.	50,810	93,401,900	28	3	14.85	14.25	4.99	N	34.09	100	34.09	195
196	Portsmouth, Va.[38]	50,745	37,063,942	3	2	—	—	N	N	25.00	70	17.50	196
197	Hamilton, Ohio[74]	50,592	69,850,000	16	2	9.26	6.15	2.69	N	18.10	70	12.67	197
198	Hoboken, N. J.	50,115	Not reported										198
	Group VI												
	Population 30,000 to 50,000												
199	Hamtramck, Mich.	49,839	81,323,500	—	2	20.00	10.50	5.35	N	35.85	80	28.68	199
200	Brookline, Mass.	49,786	134,434,600	9	2	14.84	4.62	.65	1.89	22.00	100	22.00	200
201	Muncie, Ind.	49,720	Not reported										201
202	Pittsfield, Mass.[38]	49,684	61,187,650	8	2	29.17	—	1.34	.89	31.40	100	31.40	202
203	Jackson, Mich.[j]	49,656	71,867,330	17	5	9.24	8.87	4.35	N	22.46	80	17.97	203
204	Lexington, Ky.	49,304	69,273,403	36	2	17.00	7.80	4.50	.50	29.80	90	26.82	204
205	Woonsocket, R. I.	49,303	78,704,650	27	4	—	—	N	N	25.00	100	25.00	205
206	Clifton, N. J.[n]	48,827	53,342,250	8	4	18.31	17.83	8.26	2.90	47.30	100	47.30	206
207	Kenosha, Wis.	48,765	72,126,750	11	3	5.48	15.76	10.96	.80	33.00	84	27.72	207
208	Berwyn, Ill.[75]	48,451	21,021,935	8	2	22.40	40.10	16.70	N	79.20	37	29.30	208
209	Bay City, Mich.[j]	47,956	47,456,280	19	1	18.97	9.92	6.86*	N	35.75	70	25.03	209
210	Stamford, Conn.[48]	47,938	112,178,222	19	1	—	—	—	—	33.00	100	33.00	210
211	Muskegon, Mich.[j]	47,697	57,180,300	24	1	9.18	9.07	4.20	N	22.45	100	22.45	211
212	New Castle, Pa.[t]	47,638	51,730,980	0	Op.	12.00	18.00	3.00	N	33.00	98§	32.40	212

[70]**East Chicago.** School rate includes $.60 library rate. County rate includes $2.30 township and $1.05 sanitary district rates.

[71]**Santa Monica.** County rate includes $4.80 metropolitan water and $2 flood control rates.

[72]**Pueblo.** County rate includes $1 water works district rate.

[73]**Waterloo.** Rate shown is for east side of city. Rate for west side is $35. See footnote f.

[74]**Hamilton.** City rate includes $3.63 conservancy (flood control) rate. See footnote q.

[75]**Berwyn.** City rate includes $.14 health and $.41 township and poor relief rates. See footnote aa.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
213	Aurora, Ill.	47,170	27,819,244	25	2	30.80	26.50	4.22	N	61.52	33	20.30	213
214	Cranston, R. I.[m]	47,085	82,861,680	25	4	—	—	N	N	23.00	100	23.00	214
215	Raleigh, N. C.[p]	46,897	65,921,923	20	Op.	13.50	4.80*	3.90	N	22.20	70	15.54	215
216	Everett, Mass.	46,784	75,009,375	13	2	19.55	8.49	1.08	2.88	32.00	100	32.00	216
217	Haverhill, Mass.	46,752	49,524,375	11	1	30.47	7.60	.99	.54	39.60	100	39.60	217
218	Green Bay, Wis.[76]	46,235	57,791,065	12	2	7.74	14.86	6.84	.25	29.69	81	24.05	218
219	Port Arthur, Tex.[w]	46,140	30,201,770	19	2	19.00	7.50	8.30	4.70	39.50	60§	23.55	219
220	Wichita Falls, Tex.	45,112	Not reported										220
221	Elmira, N. Y.[o]	45,106	49,645,236	0	2	24.44	11.00	6.00	—	41.44	85	35.22	221
222	Lima, Ohio[q]	44,711	55,000,000	20	2	7.15	7.45	3.40	N	18.00	70	12.60	222
223	Lynchburg, Va.	44,541	44,429,545	8	3	12.00	11.50	N	N	23.50	70	16.45	223
224	Williamsport, Pa.[t]	44,355	29,827,790	0	Op.	13.75	22.00	8.00	N	43.75	56§	24.65	224
225	Lorain, Ohio	44,125	Not reported										225
226	Dubuque, Iowa[77]	43,892	35,528,992	24	2	19.20	14.93	7.57	N	41.70	60	25.02	226
227	Ogden, Utah	43,688	Not reported										227
228	San Bernardino, Cal.[78]	43,646	30,506,755	33	2	14.01	19.80	15.50	N	49.31	50	24.66	228
229	Battle Creek, Mich.[j]	43,453	70,337,850	23	1	7.90	9.80	3.30	N	21.00	100	21.00	229
230	Warren, Ohio[79]	42,837	65,868,694	25	2	7.10	8.00	3.30	N	18.40	80	14.72	230
231	Rock Island, Ill.[80]	42,775	23,271,885	26	2	20.00	24.50	5.00	N	49.50	37	18.32	231
232	La Crosse, Wis.	42,707	54,538,100	13	2	7.42	10.51	7.83	.24	26.00	90	23.40	232
233	Jamestown, N. Y.[o]	42,638	56,718,072	0	1	13.35	14.93	7.20	—	35.48	85	30.16	233
234	Joliet, Ill.[81]	42,365	24,037,345	21	2	24.43	36.07	7.20	N	67.70	28	18.96	234
235	Fitchburg, Mass.	41,824	49,942,675	17	2	25.00	11.00	1.25	.75	38.00	100	38.00	235
236	Chicopee, Mass.[43]	41,664	38,387,760	7	2	—	—	—	—	38.00	100	38.00	236
237	Bloomfield, N. J.[n]	41,623	66,174,000	12	4	13.40	16.10	7.30	2.80	39.60	100	39.60	237
238	Anderson, Ind.	41,572	40,116,745	33	2	27.20	12.90	5.40	1.10	46.60	65	30.29	238
239	Council Bluffs, Iowa	41,439	Not reported										239
240	Chelsea, Mass.	41,259	43,347,810	9	2	34.63	10.91	N	3.26	48.80	100	48.80	240
241	Perth Amboy, N. J.[n]	41,242	49,455,713	3	4	21.63	17.85	12.73	2.89	55.10	50	27.55	241
242	Salem, Mass.	41,213	54,342,820	11	10	18.50	11.12	3.00	.88	33.50	100	33.50	242
243	Sioux Falls, S. D.	40,832	46,789,233	17	2	14.24	11.35	5.24	N	30.83	70	21.58	243
244	Sheboygan, Wis.	40,628	53,050,625	13	2	15.15	11.66	4.94	.23	31.98	90	28.78	244
245	Poughkeepsie, N. Y.[o]	40,478	52,441,908	0	4	26.44	8.06	5.48	—	39.98	70	27.99	245

[76]**Green Bay.** City rate includes $2.10 metropolitan sewage district rate.

[77]**Dubuque.** Assessed value does not include $8,757,218 moneys and credits taxed at 5 mills. See footnote f.

[78]**San Bernardino.** County rate includes $1.50 flood control district rate.

[79]**Warren.** City rate includes $.20 township rate. See footnote q.

[80]**Rock Island.** City rate includes $3.80 township and $2 road and bridge rates. See footnote aa.

[81]**Joliet.** City rate includes $4.10 park and $8.10 township rates. See footnote aa.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
246	Quincy, Ill.	40,469	Not reported										246
247	Portsmouth, Ohio[q]	40,466	51,443,589	10	2	9.05	8.73	4.02	N	21.80	100	21.80	247
248	White Plains, N. Y.[o]	40,327	123,570,982	0	2	14.39	12.34	8.12	—	34.85	100	34.85	248
249	Waltham, Mass.[43]	40,020	52,424,650	7	—	—	—	—	—	35.40	100	35.40	249
250	Arlington, Mass.[43]	40,013	56,176,400	5	2	—	—	—	—	32.00	100	32.00	250
251	Norwalk, Conn.	39,849	77,604,900	12	2	—	—	—	—	—	70	—	251
252	Montclair, N. J.	39,807	Not reported										252
253	East Cleveland, Ohio[q]	39,495	54,557,251	12	2	7.90	12.40	5.10	N	25.40	60	15.24	253
254	Meriden, Conn.	39,494	66,483,990	23	2	14.00	11.20	.30	.50	26.00	100	26.00	254
255	Cumberland, Md.	39,483	50,000,000*	17	Op.	12.00	7.52	8.68	1.28	29.48	80	23.58	255
256	Kearny, N. J.	39,467	Not reported										256
257	West New York, N. J.[n]	39,439	42,849,613	19	4	15.51	21.74	14.32	3.60	55.17	60	33.10	257
258	Laredo, Tex.[w]	39,274	19,651,941	25	12	16.85	7.45	11.60	4.70	40.60	65§	26.39	258
259	Oshkosh, Wis.	39,089	45,547,500	16	4	15.15	14.90	4.21	.54	34.80	92	32.02	259
260	Alhambra, Cal.	38,935	32,472,585	—	2	12.52	17.82	13.91	N	44.25	50	22.13	260
261	Lewiston, Me.	38,598	Not reported										261
262	High Point, N. C.[p]	38,495	48,398,448*	28	4	10.29	6.79	4.42	N	21.50	85	18.28	262
263	Elgin, Ill.[82]	38,333	22,936,730	25	2	27.50	23.80	4.22	N	55.52	30	16.66	263
264	Norristown, Pa.[t]	38,181	22,795,700	0	1	12.50	22.50	1.50	N	36.50	50	18.25	264
265	Hazleton, Pa.[t]	38,009	28,458,291	0	1	14.50	25.00	6.20	N	45.70	50	22.85	265
266	Steubenville, Ohio[83]	37,651	57,657,870	18	2	4.95	8.20	2.25	N	15.40	80	12.32	266
267	Zanesville, Ohio	37,500	Not reported										267
268	Plainfield, N. J.[n]	37,469	58,639,600	11	4	15.25	16.09	7.03	2.83	41.20	90	36.08	268
269	Pensacola, Fla.	37,449	Not reported										269
270	Taunton, Mass.	37,395	Not reported										270
271	Mansfield, Ohio[84]	37,154	61,000,000	20	2	4.40	8.90	2.50	N	15.80	80	12.64	271
272	Joplin, Mo.[85]	37,144	23,600,000	27	1	15.40	17.00	6.00	1.00	39.40	50	19.70	272
273	Butte, Mont.	37,081	Not reported										273
274	Newport News, Va.	37,067	50,051,918	26	1	20.30	12.20	N	N	32.50	60	19.50	274
275	Gadsden, Ala.	36,975	Not reported										275
276	Danville, Ill.[86]	36,919	20,214,782	21	2	24.90	25.00	4.60	N	54.50	46	25.07	276
277	Tucson, Ariz.	36,818	24,087,590	15	2	18.40	20.71	.35	10.00	49.46	53	26.21	277
278	Colorado Springs, Colo.	36,789	29,074,270	23	2	12.50	22.35	5.84	4.00	44.69	67	29.94	278

[82]**Elgin.** City rate includes $4.30 sanitary district and $7.60 township rates. See footnote aa.

[83]**Steubenville.** City rate includes $.10 township rate. See footnote q.

[84]**Mansfield.** City rate includes $.13 township rate. See footnote q.

[85]**Joplin.** County rate includes $2.50 road district rate.

[86]**Danville.** City rate includes $4.70 township, $2.50 sanitary district and $2.50 road and bridge rates. See footnote aa.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
279	Orlando, Fla.[87]	36,736	55,801,775	11	1	12.00	14.38	14.38	N	40.76	100	40.76	279
280	Fort Smith, Ark.[b]	36,584	16,119,037	34	4	7.30	18.00	9.00	9.00	43.30	25	10.83	280
281	West Allis, Wis.[88]	36,364	71,587,917	30	2	17.35	9.11	10.22	.24	36.92	83	30.64	281
282	Alameda, Calif.	36,256	33,939,880	14	2	16.40	18.50	14.50	N	49.40	53§	26.01	282
283	Auburn, N. Y.[o]	35,753	50,676,420	0	2	18.74	8.88	2.80	—	30.42	100	30.42	283
284	Orange, N. J.[n]	35,717	42,745,800	7	4	22.26	15.45	7.36	2.83	47.90	100	47.90	284
285	Meridian, Miss.	35,481	Not reported										285
286	Albuquerque, N. Mex.	35,449	24,572,586	12	2	17.50	4.38	12.08	6.46	40.42	60	24.25	286
287	Watertown, Mass.[43]	35,427	51,468,760	7	10	—	—	—	—	31.60	100	31.60	287
288	Richmond, Ind.[89]	35,147	37,229,425	33	2	2.25	13.90	7.05	1.10	24.30	70	17.01	288
289	Superior, Wis.	35,136	41,638,348	12	2	7.47	16.19	18.00	.20	41.86	100	41.86	289
290	Santa Barbara, Cal.	34,958	47,726,650	13	2	14.20	12.50	11.50	N	38.20	54§	20.52	290
291	Greenville, S. C.[v]	34,734	11,089,400	—	1	45.00	26.50	33.00	N	104.50	15	15.68	291
292	Baton Rouge, La.[90]	34,719	43,627,650	—	1	15.60	—	N	5.75	21.35	96§	20.20	292
293	Riverside, Cal.	34,696	27,433,600	23	2	13.00	16.20	16.60	N	45.80	50	22.90	293
294	Moline, Ill.[91]	34,608	22,909,903	27	2	20.10	26.30	5.00	N	51.40	40	20.56	294
295	Revere, Mass.	34,405	39,660,850	7	10	—	—	—	—	—	—	—	295
296	Burbank, Cal.[92]	34,337	61,363,795	—	2	12.90	15.80	16.31	N	45.01	50	22.51	296
297	Waukegan, Ill.	34,241	Not reported										297
298	Rome, N. Y.[38]	34,214	29,323,175	0	2	36.38	—	10.53	—	46.91	70	32.84	298
299	Norwood, Ohio	34,010	Not reported										299
300	Kokomo, Ind.[e]	33,795	31,957,585	29	2	12.95	13.80	5.95	1.10	33.80	100	33.80	300
301	West Hartford, Conn.[93]	33,776	101,013,220	12	1	12.43*	2.93*	1.41*	1.23*	18.00	100	18.00	301
302	Paducah, Ky.	33,765	23,724,093	37	2	18.60	10.20	7.00	.50	36.30	60	21.78	302
303	West Palm Beach, Fla.[94]	33,693	30,025,830	15	1	35.00	4.00	14.17	N	53.17	100	53.17	303
304	Easton, Pa.[t]	33,589	41,658,034	0	4	12.00	14.50	8.50	N	35.00	93	32.45	304
305	Alexandria, Va.	33,523	Not reported										305
306	Elkhart, Ind.[95]	33,434	43,001,161	—	2	8.50	10.80	7.60	1.10	28.00	60	16.80	306
307	Wilmington, N. C.	33,407	Not reported										307
308	Watertown, N. Y.[o]	33,385	47,005,437	0	1	16.80	12.20	8.40	—	37.40	92	34.41	308
309	Amsterdam, N. Y.[o]	33,329	25,937,357	0	4	21.65	23.62	11.98	—	57.25	55	31.49	309
310	New Brunswick, N. J.[n]	33,180	41,827,180	10	4	19.16	15.50	11.74	2.70	49.10	70	34.37	310

[87]**Orlando.** There are 19 school districts. Total tax rate varies from $37.50 in the low district to $40.76 in the high.

[88]**West Allis.** City rate includes $2.98 metropolitan sewer rate.

[89]**Richmond.** County rate includes $2.50 township rate.

[90]**Baton Rouge.** City rate includes $3.60 parish rate and also school rate. See footnote g.

[91]**Moline.** City rate includes $1.80 township and $1.60 street and bridge rates. See footnote aa.

[92]**Burbank.** County rate includes $2 county flood control and $2.40 metropolitan water district rates.

[93]**West Hartford.** Breakdown of $18 total rate estimated from appropriations.

[94]**West Palm Beach.** County rate includes $4.49 port and $.10 inland navigation rates. See footnote c.

[95]**Elkhart.** City rate includes $.50 library rate.

		Census 1940	Assessed Value	Per Cent Personalty	No. of Payments City Taxes	Actual Tax Rate as Levied Per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
						City	School	County	State	Total			
311	University City, Mo.	33,023	41,664,100	15	1	8.80	16.30	9.10	1.00	35.20	50	17.60	311
312	Nashua, N. H.[96]	32,927	41,283,034	36	—	19.49	9.92*	4.49	N	33.90	100	33.90	312
313	Bloomington, Ill.[97]	32,868	19,619,025	23	2	23.50	22.40	4.70	N	50.60	30	15.18	313
314	Port Huron, Mich.[j]	32,759	35,823,815	15	1	14.40	10.00	6.00	N	30.40	100	30.40	314
315	Danville, Va.	32,749	34,061,758	37	2	11.00	7.50	N	N	18.50	67	12.33	315
316	Fargo, N. Dak.	32,580	37,809,635		?	21.02	19.94	9.92	6.60	58.38	50	29.19	316
317	Hagerstown, Md.	32,491	46,000,000*	20	1	7.00	7.70	3.30	1.28	19.28	90	17.35	317
318	Muskogee, Okla.	32,332	Not reported										318
319	Spartanburg, S. C.[98]	32,249	9,946,764	43	1	58.00	30.00	25.50	N	113.50	13	14.76	319
320	East Providence, R. I.[38]	32,165	50,092,520	20	4	—	—	N	N	24.40	70	17.08	320
321	Santa Ana, Cal.[99]	31,921	25,420,240	13	2	17.40	19.14	13.30	N	49.84	50	24.92	321
322	Newburgh, N. Y.	31,883	38,913,076	0	3	22.70	12.10	3.03	—	37.83	86	32.53	322
323	Lubbock, Tex.[w]	31,853	32,071,000	19	1	8.50	10.00	5.00	4.70	28.20	66	18.61	323
324	Ottumwa, Iowa[f]	31,570	20,821,756	23	2	18.33	27.34	12.61	N	58.28	50	29.14	324
325	Newark, Ohio	31,487	Not reported										325
326	Alton, Ill.	31,255	15,935,666	27	—	21.50	22.50	5.00	N	49.00	50	24.50	326
327	Middletown, Ohio[q]	31,220	62,400,000	32	2	4.48	6.85	2.69	N	14.02	80	11.22	327
328	Salem, Ore.[s]	30,908	16,602,830	24	4	22.00	15.80	15.10	—	52.90	50	26.45	328
329	Marion, Ohio	30,817	Not reported										329
330	Eau Claire, Wis.	30,745	25,751,290	13	2	11.73	16.01	7.01	.25	35.00	82	28.70	330
331	Newport, Ky.	30,631	Not reported										331
332	Petersburg, Va.[38]	30,631	25,939,445	16	4	—	—	N	N	23.50	100	23.50	332
333	Wyandotte, Mich.[j]	30,618	49,100,475	13	1	12.50	9.92	5.54	N	27.96	70	19.57	333
334	Clarksburg, W. Va.[s]	30,579	51,959,400	—	2	—	—	—	—	—	—	—	334
335	Newport, R. I.[38]	30,532	74,472,200	39	4	—	—	N	N	24.50	100	24.50	335
336	New London, Conn.[43]	30,456	49,137,965	11	2	—	—	—	—	33.25	95	31.59	336
337	Owensboro, Ky.	30,245	14,528,916	23	1	15.00	14.20	5.50	.50	35.20	50	17.60	337
338	Everett, Wash.[100]	30,224	16,394,266	32	2	23.50	12.00	11.10	2.40	49.00	50	24.50	338
339	Bristol, Conn.[43]	30,167	62,116,351	30	2	—	—	—	—	27.25	90	24.52	339
340	Inglewood, Cal.	30,114	24,190,960	8	2	11.80	21.32	15.51	N	48.63	50	24.31	340
341	Parkersburg, W. Va.[s]	30,103	45,938,650	39	2	5.00	10.08	4.76	.10	19.94	70	13.96	341
342	West Haven, Conn.	30,021	Not reported										342
343	Hutchinson, Kans.	30,013	28,166,076	31	2	14.55	15.39	2.75	.79	33.48	70	23.44	343

[96]**Nashua.** School rate estimated from appropriations.

[97]**Bloomington.** City rate includes $4.70 township and $4.10 sanitary district rates. See footnote aa.

[98]**Spartanburg.** City rate includes $6 metropolitan sewer district rate.

[99]**Santa Ana.** County rate includes $5 metropolitan water and flood control district rates.

[100]**Everett.** City rate includes $1.50 public utility and $3 port district rates. See footnote y.

[a]**Alabama.** The legal basis of assessment is 60% of true value. The rates shown are actual rates. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state tax only.

[aa]**Illinois.** Assessment ratios shown (except where otherwise indicated) are those reported by local authorities. In some instances these vary considerably from those published by the State Tax Commission which (with accompanying adjusted tax rates) are as follows: *Chicago*, 31%, $30.66; *Peoria*, 29%, $15.03; *Springfield*, 33%, $16.33; *Berwyn*, 31%, $23.75; *Joliet*, 24%, $16.25; *Elgin*, 28%, $15.55; *Danville*, 37%, $20.17; *Moline*, 32%, $16.45; *Bloomington*, 32%, $16.19.

[b]**Arkansas.** *Homestead Exemption:* The first $1,000 of assessed value of homesteads exempt from state tax only.

[c]**Florida.** State tax levy discontinued. County assessments placed on 100% of cash value basis. *Homestead Exemption:* The first $5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

[d]**Georgia.** Intangibles are assessed at 100% of true value and taxed at from $.10 to $3 per $1,000 by state only. *Homestead Exemption:* First $2,000 of assessed value of homesteads exempt from state, county, and school district rates except for debt service on debt incurred previous to act.

[e]**Indiana.** County tax rate includes township rate. Library rate included in school rate.

[f]**Iowa.** No state tax levy on property. *Homestead Exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption is 25 mills on the first $2,500 of assessed values or $62.50 which was allowed in 1943. This applies to the state and all local units of government.

[g]**Louisiana.** *Homestead Exemption:* Applies to state, parish, and special district taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is $2,000, allowed hereafter. New homes are exempt from all state and local levies for three years following their completion.

[h]**Massachusetts.** In many cities the division of the total rate into city, school, county, and state purposes is not available and only the total rate is shown.

[j]**Michigan.** County rates shown were fixed to cover fiscal year starting December 1, 1942. The new rates are not fixed in time for inclusion in this report, except in Wayne County.

[k]**Minnesota.** *Property Classification:* There are five classes of property assessed at varying percentages of true value: platted real estate at 40%, except the first $4,000 of homesteads which is assessed at 25%; unplatted real estate at 33 1/3%, except first $4,000 of homesteads at 20%; iron ore at 50%; and personalty in three classes at 10%, 25%, and 33 1/3%. The first $4,000 of true value of homesteads is exempt further from state tax levies except debt service on obligations issued prior to the enactment of the law. Assessments average 35% of true value in Minneapolis and St. Paul, and 34% in Duluth. Tax rates shown are actual rates.

[m]**Mississippi.** *Homestead Exemption:* First $5,000 of assessed value exempt from state taxes and levies for maintenance and current expenses of counties, school districts, and road districts.

[n]**New Jersey.** The soldier bonus, formerly included in state tax levy, has been discontinued. Entire levy now consists of a school tax which is distributed back to the school districts. For comparison with former years this item is left under state rate, although it might justifiably be added to the school rate.

[o]**New York.** Realty valuations include public utilities. Where state rate is not shown it is included in county rate. Assessment ratios shown in tabulation are those reported by local authorities. In some instances these vary considerably from those published by the New York State Tax Commission which (with accompanying adjusted tax rates) are as follows: *Syracuse*, 95%, $39.40; *Albany*, 93%, $32.50; *Schenectady*, 88%, $32.55; *Binghamton*, 92%, $34.96; *Mount Vernon*, 91%, $30.65; *New Rochelle*, 85%, $32.22; *Elmira*, 80%, $33.15; *Poughkeepsie*, 80%, $31.99.

[p]**North Carolina.** *Homestead Exemption:* Authorized but enabling legislation not yet enacted.

[q]**Ohio.** Realty assessment includes public utility valuations.

[r]**Oklahoma.** *Homestead Exemption:* The first $1,000 of the assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

[s]**Oregon.** State income taxes were sufficient for governmental expenses so no state property tax levy was made in 1943.

[t]**Pennsylvania.** Tangible personal property is not subject to city rate except as noted. Intangible personal property—not included in assessments—is subject to a 4-mill state and a 4-mill county rate.

[u]**Rhode Island.** There is no county government in Rhode Island. State does not tax real property. School rate included in city rate.

[v]**South Dakota.** *Homestead Exemption:* Homesteads are exempt from state tax levies only. However, the state tax has been abolished on all property.

[w]**Texas.** *Homestead Exemption:* First $3,000 of assessed value of homesteads is exempt from state taxes only.

[x]**Utah.** *Homestead Exemption:* Authorized but not effective.

[y]**Washington.** Legal basis of assessment is 50% of true value.

[z]**West Virginia.** *Property Classification:* Property in cities is divided into three classes: Class I property (intangible personal property) pays ¼ of full rate. Class II (property occupied by the owner as a residence) pays ½ of full rate. Class IV (all real and personal property not in Class I or II) pays the full rate. *Homestead Exemption:* Homesteads may be taxed at not more than 1% of assessed value.

Contributors in Review

GOVERNOR of New Jersey since 1941, **Charles Edison** (*Education in Politics*) has amply demonstrated his devotion to good government and to the task of developing an enlightened citizenry. Although president and director of Thomas A. Edison, Inc., and director of numerous other business organizations, Governor Edison has nevertheless found time for public affairs. He has been assistant secretary, then secretary, of the Navy, director of the National Recovery Administration for New Jersey, and more recently governor, a post in which, because of constitutional restrictions, he cannot succeed himself.

IN THE office of the National Municipal League December has become synonymous with Christmas and Tax Rates. **Miss Rosina K. Mohaupt** (*Tax Rates of American Cities*) statistician for the Detroit Bureau of Governmental Research, continues to make her contribution to the study of local taxation. Dr. Mohaupt has been preparing the REVIEW'S annual tax rate compilations since 1936, when C. A. Rightor, who began them in 1922, went to the U. S. Census Bureau.

AS HEAD budget analyst for the Tennessee Valley Authority, with headquarters in Knoxville, **M. H. Satterfield** (*Politicos Frustrate Knoxville*) has had plenty of opportunity to observe the local situation. Mr. Satterfield was formerly an instructor at the University of Nebraska. Later he became identified with the Resettlement Administration, first as an assistant state director, then as regional management representative. He has contributed numerous articles to the NATIONAL MUNICIPAL REVIEW and is author of *County Government and Administration in the Tennessee Valley States* and co-author of *Municipal Government and Administration in Mississippi.*

WHEN the Spelman Fund grant for administrative management work was made to the state of Minnesota in 1941, **Herbert E. Stats** (*Calling for New Ideas*) left the private management consulting field to join the new staff. He served the Minnesota Division of Administrative Management for two years as director and assistant director, recently joining the Division of Administrative Management of the U. S. Bureau of the Budget. Mr. Stats' management background includes service as impartial arbitrator in numerous industrial labor controversies, membership on the national arbitration panel of the American Arbitration Association, and the secretaryship of the Minnesota Council on Intergovernmental Relations. He is national secretary of the Society for the Advancement of Management.

On the Local Front

Prepared by the Office of Community War Services, Federal Security Agency
Charles P. Taft, Director

ZILPHA C. FRANKLIN, Editor

The City Employee and His Economic Protection

LARGE-SCALE shifting of city employees to wartime jobs in private firms, with frequent loss of all or part of their retirement rights, again focuses attention on the question: Do special pension plans for municipal workers provide adequate protection against the time when they are old and retire from work?

Heightening the interest in this question are two other developments: First, the proposal of the Social Security Board that employees of state and local government units be brought under the federal old-age and survivors insurance system, which now covers persons employed by private firms in industry and commerce; and second, a bill pending in Congress which provides that state and local employees not now covered by any pension system may be brought under federal social insurance systems by voluntary compacts.

More than 82,000 former members left their state and local retirement systems during 1940-41, the latest year for which complete figures are available. Scattered reports indicate that since that period the number who withdrew their contributions has increased at an unprecedented rate.

Since persons who leave municipal or other public employment usually forfeit at least part of their old-age protection, the Social Security Board sees in this development additional evidence pointing to the need for old-age and family insurance protection which will "follow" the employee whether he enters private industry, other government employment, or shifts from community to community, or from state to state.

The degree to which city employees are or are not protected by special retirement systems is reflected partly in a study just completed by the Social Security Board.[1]

Present Protection

About 45 per cent of the employees of state and local governments were members of retirement or pension systems in operation in June 1941. Although some progress has been made during the past two years to bring additional state and local employees under retirement systems, almost half are still without protection. Nor has any substantial progress been made in strengthening the provisions of pension systems in so far as continuity of retirement protection or protection for survivors of deceased workers is concerned.

City workers having old-age protection are concentrated in large centers of population and are chiefly policemen, firemen, and teachers; the gaps thus left in the protection of municipal employees can be measured in terms of geography as well as occupation.

[1] *The Scope of Protection under State and Local Government Retirement Systems.* Prepared by the Bureau of Research and Statistics, Social Security Board, Washington, D. C., October 1943.

The state of Idaho provides no retirement protection for any of its city employees. Mississippi, Nebraska, Oklahoma, South Carolina, South Dakota, and Wyoming cover only about 5 per cent of their state and local employees. Almost without protection, also, at the time the Board's study was made, were public employees in Iowa, Missouri, New Hampshire, and Oregon. In about half the states, employees without any retirement protection outnumbered members of retirement systems more than two to one.

City after city does not provide any retirement plan for its employees at all, the survey reveals. While the majority of cities over 25,000 do report one or two plans, these cover in most cases only a small proportion of municipal workers, commonly leaving unprotected the city's clerical, manual, sanitation, administrative, research, or subprofessional workers. Only 37 per cent of cities over 25,000 have a system for "all" their employees. But the word "all" does not really mean all. Day laborers, temporary employees, and low-paid persons who do not earn a specified amount within a year, are excluded even in cities which report that their systems cover "all" employees.

"We can no longer build little islands of security around some American workers and leave others unprotected," says Arthur J. Altmeyer, chairman of the Social Security Board. "This war has proved that none of us can have real security of any kind, unless all of us have it. To provide some security for only some of our people is not only uneconomical, but results in discrimination against the lowest paid, least secure wage earners. World events and home events show that teacher, laborer, policeman, or federal employee —all are interdependent and the security of one group is of concern to all groups."

Analysis of 168 Systems

The Board's study of 168 retirement systems, accounting for 85 per cent of the membership of all state and local retirement systems, shows that their safeguards against the common economic risks are far from complete.

Foremost is the fact that to benefit in full the worker must usually remain a member of the particular system to which he belongs until death or retirement. To accept a war-industry job, to move out of the city or the state, or sometimes even to transfer from one municipal job to another within the same city entails some loss of the protection the person has been building up through the years.

Of the forty-nine systems administered by cities with populations of more than 500,000, ten permit the transfer of service credit only in the case of service performed for the same city, four others credit public service performed elsewhere within the state, and five credit out-of-state employment when it is of the same type as covered by the retirement system. Service performed for another governmental unit is ordinarily credited only if such service was covered by a retirement system, and in many cases this system must be a "specified system, a contributory system, an actuarially sound system, or a system that reciprocates in crediting outside service."

The sum total of these restrictions is that the municipal worker must stay in the same job until retirement age in order to maintain his full retirement protection.

Few of the contributory systems for city workers studied by the Board assure any broad security to the family of an employee. Except for systems covering policemen and firemen, sur-

vivors' annuities are usually paid only as an elective option if the member dies after retirement. The family of a member who dies during his earning years commonly receives only a lump-sum return of his contribution, with or without interest.

In most cases, if the worker desires monthly benefits for his survivors he must accept a lower retirement annuity for himself. In nearly all city systems, monthly payments to the family of the worker who dies before retirement are payable only if the wage earner's death occurred while on duty. Actually, there are few survivors on the rolls of city retirement systems: to be compared to the fact that at present 46 per cent of all federal old-age and survivors insurance beneficiaries are widows and children of deceased workers.

Since passage of the Social Security Act many state and local groups have voiced their desire for coverage under federal old-age and survivors insurance.

The state legislatures of Arkansas, Oklahoma, Kansas, Washington, Vermont, Montana, Oregon, and Utah, have passed resolutions or bills urging extension of old-age and survivors insurance coverage to some or all employees of state and local governments, on either a compulsory or a voluntary basis. In addition, the International City Managers' Association, the American Federation of State, County, and Municipal Employees, the Educational Associations of Oklahoma and Idaho, the Municipal Workers of America (New York District), and the Mississippi Public Health Association have expressed similar opinions.

Employees of public utility organizations taken over by local government units in New York, Ohio, Nebraska, and Texas, have protested their loss of old-age and survivors insurance coverage. Such employees have a stron interest in coverage, because withou continued participation many of ther will not be able to maintain their insu ance protection under the federal pr gram.

Some employee organizations hav expressed opposition to coverage unde federal old-age and survivors insu ance—among them the Internationa Association of Fire Fighters, the Ch cago Police Veterans' Association, th Patrolmen's Benevolent Associatio (New York City), the Pennsylvani State Teachers' Retirement Board, an the Ohio Teachers' Association.

There is evidence that the majorit of local government employees, wh constitute at the same time the grou without any retirement protection a all, favor coverage under the federa system.

Federal Program: Basic Protection

The federal program, says the Board is not to be considered as a substitut for going municipal retirement plans but rather as (1) basic protection fo those who are not covered by an retirement plan and (2) as a floor o security affording continuity of pro tection for those who are already mem bers of municipal or state systems.

Although only eight years old—henc an "infant" alongside some state an local retirement programs—the federa old-age and survivors insurance pro gram has a membership of approx mately 34,000,000 employees. (This fig ure includes only those who have a ready earned insurance protection an not the additional millions who hav had some employment and wages whic are credited under the system.) Nation wide in scope, the program rests on broad base—it includes the industria and business workers of the entir country, regardless of state or com munity in which they live.

Each of the employees working in a job covered by the federal program contributes one per cent of his wages up to $3,000 a year, sums which are matched by the employer. (In 1944 this contribution is scheduled to rise to 2 per cent and in 1949 to 3 per cent.) The worker's wage record or social security account, maintained permanently by the Social Security Board, is the basis for determining the size of the benefits which the worker or his family receives either upon retirement at sixty-five or later, or upon his death. Monthly benefits paid on any worker's account are never less than $10 for a single person nor higher than $85 for a family of three or more.

Persons retired because of old age under the federal old-age and survivors insurance program received an average of $23 a month in 1942. Admittedly low compared to the average $77 monthly retirement benefit of state and local systems, the federal payment must be considered in relation to these factors:

First, supplementary benefits, not included in the average of $23, are paid to eligible wives and children. These benefits may increase the amount paid on the basis of the retired worker's wage to twice the amount of his own benefit.

Second, the federal old-age and survivors insurance program is designed to provide only minimum security for as many people as possible, leaving ample opportunity for special groups or individuals to build greater protection through special pension systems or private insurance.

"The Social Security Board does not suggest that the federal social insurance system should take the place of the retirement systems which cities have built up during the years," Chairman Altmeyer says. "We believe there is room for both special retirement systems and the federal insurance program, just as there is room and need in a man's life for several types of insurance policies. In industry, too, many workers taking part in the social security program are in addition protected by retirement plans, group life insurance, and other types of insurance.

"The Social Security Board believes that through coördination, details of which would have to be worked out in each case, city employees can take part in a social insurance system and in special retirement systems which would combine the relatively higher retirement annuity of municipal plans alongside the broader coverage provisions of the federal program, permitting continuity of protection and more adequate security for their families. For those city employees not covered by any existing plan, this would mean immediate new security, with the possibility of a higher level of benefits through any supplementary local plans which may be adopted. For those already covered by some existing plan it would mean the social security benefit as a base, with supplementary protection furnished by the independent local plan."

Inclusion of state and local employees under a unified and comprehensive social insurance program is one of a series of recommendations made by the Social Security Board for expanding and strengthening social security protection in the United States.

The Board also recommends coverage for federal employees, the self-employed, farm and household workers, and employees of educational and other nonprofit institutions. In addition, the Board recommends protection of all wage and salary workers against loss of income due to temporary or permanent disability. It would also provide through social insurance for costs of medical and hospital care.

News in Review

City, State, and Nation
Edited by H. M. Olmsted

New Jersey Votes Constitutional Revision

Missouri Convention Works on New Draft of Fundamental Law

DESPITE the predictions of practical politicians and political analysts, New Jersey voters, by more than 136,000 majority, directed the 1944 legislature to draft a revised constitution for submission to the voters in November 1944.

This act, which makes the 1944 legislature into the first constitutional convention in the state since 1844, was an impressive victory for Governor Edison and the nonpartisan civic groups that have been urging revision for the last three years.

The statewide educational work of the New Jersey Constitution Foundation and the intense last-minute drive of the New Jersey Committee for Constitutional Revision, together with continuous pounding by Governor Edison, can be given great credit for the result. The excellent report of the 1942 Commission on Revision of the New Jersey constitution helped materially by presenting a "sample" or "model" document to compare with the present constitution. Governor-elect Walter Edge shares in the credit; he induced a reluctant Senate to pass the referendum bill and strongly urged a "yes" at the polls. The support of Mr. Edge as well as that of his opponent, Mayor Vincent Murphy of Newark, were important factors in winning votes on election day against the bitter-end opposition of Mayor Frank Hague of Jersey City and some of the local Democratic and Republican bosses.

Organized labor supported revision, thus cutting down the effectiveness of the opposition of the Democratic organization. A surprising result was the fact that revision carried every county but Democratic Hudson and Republican Ocean.

The leaders of the State Grange and Farm Bureau were out against revision. The failure of the rural counties to follow their lead may be attributed partly to the statewide educational campaign and partly to rural distaste for the Hague alliance.

One very encouraging sign was the four-to-one soldier vote for revision. Even in Hudson County the soldier vote was two to one. This neatly knocked into a cocked hat the principal opposition argument that it isn't fair to revise the constitution "while the boys are away."

JOHN E. BEBOUT
New Jersey Constitution Foundation

League Constitution Aids Missouri Convention

The *Model State Constitution* of the National Municipal League has furnished examples, in specific form, of the application of various outstanding modern principles of state governmental organization and methods now being considered by the Missouri Constitutional Convention. Stratford Lee Morton, a member of the council of the National Municipal League and a convention delegate from St. Louis, has been active in adapting various sections of the *Model State Constitution* to Missouri conditions and presenting the results to the convention for consideration. Proposals offered thus far include a plan of unified executive authority, with the governor as the only elected state executive; a unicameral legislature, elected by nonpartisan ballot, in the odd-numbered years, and with a

legislative council of fifteen members; and home rule for urban counties.

Other proposals, made by delegates from various parts of the state, include plans of redistricting for state representatives and senators, universal registration for voting, and abolition of the payment of fees to state or county officials in counties of 100,000 population or more.

The work of the convention is receiving considerable attention in the editorial and news columns of the press. The caliber of the delegates in general has brought favorable comment. The *Kansas City Times* remarked editorially, "The majority of the delegates are so good it is hard to explain how they got there."

New York Approves, Kentucky Defeats Amendments

Six proposed constitutional amendments were voted on in New York State on November 2, and all were adopted, with the possible exception of the third, which provided a change in assembly districts and was applicable only to Nassau County. Those known to have been adopted included the following proposals: establishment of a state department of commerce; permitting the state to establish a tax revenue stabilization fund; changing the present requirement, for voting purposes, of four months residence in a county, so that it will be satisfied by four months residence in a county, city, or village (chiefly affecting New York City which includes five counties); providing that a legislator elected at the first election following a redistricting shall be eligible if he has lived in the county a year, as against the present requirement of a year's residence in the legislative district; and extending the jurisdiction of the Court of Appeals, the state's highest court.

In Kentucky two proposed amendments were defeated, one to make workmen's compensation insurance compulsory instead of optional, and one to remove the limitation of $5,000 per annum on salaries of state and local public officials, excepting the governor.

Redistricting for New York Wins Court Approval

On November 18 the Court of Appeals, highest tribunal of the state of New York, unanimously upheld the legislative reapportionment act passed by the 1943 legislature. The act had been declared unconstitutional by a lower court, on a narrow construction of the constitution in relation to the number of senators.

The new law will go into effect in the 1944 elections for the State Senate and Assembly and for the state committees for all parties, the make-up of which is based on assembly apportionment. Congressional reapportionment was passed in 1942 and not challenged; it will also go into effect in the 1944 elections.

New York City will obtain slightly higher relative representation in the legislature, but although it has 53.4 per cent of the citizen population of the state it will have less than 44.7 per cent of the legislative membership.

1943 Legislative Sessions Shorter Than Usual

Legislatures of the various states this year held shorter sessions and considered fewer measures than in 1941 and 1939. According to the Council of State Governments, this was due to the desire of legislative leaders to limit their considerations only to legislation concerned with war and postwar problems. Although almost as many bills finally became law in 1943 as during the other two legislative years, the

length of time and the effort necessary in achieving this legislative product were reduced considerably.

The Michigan session was twenty-four weeks less than in 1941, Maine's session was three weeks shorter, and the Kansas legislature was two weeks shorter. Twelve legislatures conducted their business in at least one calendar week less time, while seven cut down their sessions a few days. Only four sessions were longer than in 1941.

At least 40,334 bills were introduced in state legislative sessions this year, with four states not reporting. Approximately 38 per cent of the measures were enacted in comparison to 30 per cent passed in 1941, the last year most legislatures met in regular session.

California State Employees Take Training

The state training officer recently appointed by the State Personnel Board of California has inaugurated a well attended training program. Approximately 500 employees in Sacramento and San Francisco, representing sixteen state departments, completed courses in business correspondence recently and many other employees in Sacramento are enrolling in adult education classes, reports the Civil Service Assembly.

A special supervisor training course is conducted in Sacramento by the state training officer for thirty-two supervisors representing eleven state departments.

Sponsored by the California State Employees' Association, in coöperation with the Sacramento Junior College, evening classes in the adult education program open to employees include English, public speaking, psychology and personal development, elementary accounting, and letter writing.

The state training officer assists state departments in determining need for training; planning, preparing and coordinating training programs; outlining courses of study, instructional materials, and manuals; stimulating employee participation in training programs; conducting leadership, job instructor, and supervisor training courses; and securing assistance of federal, state, and local agencies in obtaining instructors and facilities for training programs.

States Aid in Local Control of Juvenile Delinquency

In view of increases in delinquency among 'teen-age girls and boys in areas where the impact of war has been most disruptive, the American Public Welfare Association and the Council of State Governments have made a survey to discover what the states are doing to control and prevent juvenile delinquency. Though not complete or all-inclusive, information received is suggestive of what governmental agencies on the state and state-local levels are doing.

Child welfare services of the states are used extensively to prevent delinquency, the survey showed, their activities generally supervised by state welfare boards or departments. This approach, it is believed, can accomplish a great deal by providing needed case-work services, by acquainting communities with the needs of children, by making studies for juvenile courts, by supervising children on probation, and by providing foster-care services for children away from home.

Alabama, Colorado, Indiana, Tennessee, and Utah are among states that have extended their child welfare services in war-affected communities. Louisiana's Department of Welfare is aiding district judges who have jurisdiction over juveniles by helping to select trained child welfare workers for probation officers and by assisting in

the training and orientation of these officers. In Indiana the field staff of the state department, including district representatives and consultants, supervises and assists county departments in fulfilling their responsibilities for dependent, neglected, and handicapped children, as well as for those on probation. Social protection aspects of juvenile delinquency have received particular attention in Florida, where the State Welfare Board through its local district boards is giving case-work service to girls referred to it.

Though major responsibility for control of community conditions giving rise to delinquency rests upon localities themselves, many states are assisting to some extent, the survey showed. This has been particularly true with regard to sale of liquor to minors and the passage of laws setting up curfews on liquor sales.

Provision of recreation for young people, also primarily a matter for local solution, has been given leadership by some state governments, including Washington, Massachusetts, and Minnesota. North Carolina has formed a recreation committee to meet the needs of "children, youths, adults, people of all races and creeds, and of every economic level and social status." Growing realization on the part of law enforcement agencies, parents, teachers, and industrialists of the harmful effects of having "nowhere to go and nothing to do" led to the appointment by the governor of a group to study and set up a statewide program of recreational activity.

Planning Laws Examined in New York State

A committee representing the New York State Conference of Mayors, the New York State Federation of Official Planning Boards, and the State Division of Commerce is conducting a study of city and village planning laws with a view to recommending changes to the legislature at its coming session.

Interstate Forestry Problems Studied by Committee

Governor Herbert R. O'Conor of Maryland, President of the Council of State Governments, has appointed a five-man committee on forestry, which is to make recommendations for the highest utilization of the nation's timber resources. Governor Earl Snell of Oregon, chairman, asserted that if the states fail to meet the challenge of the forestry problem more authority over the forests can be expected to be lodged in Washington.

The committee's agenda included proposals for regulation of cutting practices, fire protection, insect and disease control, taxation and manpower problems, by-product research, pending federal legislation, and postwar problems.

Council-Manager Plan News

By a vote of 1,575 to 1,378 the people of **Long Beach, New York,** on November 2 approved a charter amendment to establish the city manager plan with proportional representation[1] in 1945. However, another proposal, sponsored by the city administration, for a commission to draft a charter—of undesignated character—also won, by a smaller vote, and it is feared that legal complications will arise.

A council-manager charter for **Ishpeming, Michigan,** goes to popular vote this month.

Neosho, Missouri, is expected to vote soon on the question of changing from a fourth-class to a third-class city, which change is necessary in order for council-manager government to be instituted.

Everett, Washington, will vote De-

[1]See also pp. 571 and 618.

cember 4 on adoption of an amendment prescribing the manager plan. Eighty-one petitions, with 1700 signatures, many more than needed, were presented to the city clerk on October 20, after being circulated for three weeks.

An election on November 2 resulted in defeat of the proposed consolidation[1] of the cities of **North Bend** and **Marshfield, Oregon,** and a strip of territory between them, into a new municipality to be known as Coos Bay, under the manager plan and proportional representation. Marshfield voted for the proposal, 775 to 146, but North Bend opposed it, 186 to 1,079 and the intervening territory was also opposed, 11 to 12.

Beatrice, Nebraska, voters defeated a proposed new manager charter at the November 2 election.

New Boston, Texas, recently repealed the manager ordinance under which it has been operating for the past year.

In **Pikeville, Kentucky,** a council-manager proposal was defeated on November 2 by a vote of 471 to 300.

A petition of 2,134 names, calling for a vote on the question of retention of council-manager government in **Mason City, Iowa,** was presented to the city council on November 1. Mason City adopted the manager plan in 1927.

Santa Monica, California, and **El Paso, Texas,** are showing interest in the manager plan.

Several state meetings of city managers were held this fall, including one for Virginia, September 27 (in conjunction with the Virginia League of Municipalities meeting in Roanoke), attended by thirty managers; Vermont, September 29-30, attended by eleven managers; Maine, October 1-2, attended by eighteen; and Texas, October 21 (at annual conference of League of Texas Municipalities), twenty-one attending.

[1]See NATIONAL MUNICIPAL REVIEW, October 1943, pp. 500-1.

Citizen Action

Topeka Citizens' Council Reorganizes

Expanded program includes problems of international as well as national scope

FOR a period of ten years, prior to American entrance into the war, the **Topeka Citizens' Council** had functioned in many effective ways. Besides its activities with respect to matters of local concern the Council conducted two statewide campaigns. One was in the interest of a merit system to govern the selection of various classes of employees under the state government; the other concerned the overhauling and reorganization of the correctional and penal institutions of the state. Substantial results followed both campaigns, and the value of the service rendered by the Council was very generally recognized.

With the declaration of war the Topeka Council became entangled with the local civilian defense organization. Its members were assigned to different committees where they rendered important service, but the Council itself ceased to function as such. But with the lessening of civilian defense activities there has come an insistent demand for the revival and reorganization of the Council, and a movement to this end is now well on its way.

As the work of reorganizing the Council has proceeded, two significant facts have been revealed. One is the fact that the interest of the community in a nonpartisan citizen group to consider the problems of citizenship with the view of emphasizing and promoting the public welfare is far more general than it was when the first Citizens'

Council of Topeka was projected. A meeting held on October 19 to adopt by-laws was attended by over a hundred citizens, about half of them representative of the various civic organizations of the community, and the others responsible members of the community whose coöperation will be invaluable in carrying on the Council's work. Business, labor, and the various professions were well represented.

The other fact that came to the fore was the general desire to have the program of the Council broadened somewhat so as to provide opportunity for the discussion of the great problems, both of national and international import, which are emerging with the progress of the war. No disposition was manifest to minimize local affairs because, as was pointed out, the war is creating immense problems for the local community as well as for the nation at large, and these local problems must be solved through local interest and effort. It is evident, however, that the immense challenge of a durable peace, and the necessary international coöperation to guarantee such a peace, are weighing heavily upon the public mind. The people distrust the machinations of the politicians and the diplomats. They fear another fiasco similar to that which followed World War I, and they want an opportunity to express themselves. Therefore, in reorganizing the Topeka Council, a somewhat broader agenda has been worked out. The plan is to hold a series of public meetings sponsored by the Council for the discussion of national and international problems.

P. P. Womer, *President Emeritus*
Washburn College

Augusta Citizens Union Continues Its Fight

When the registry list was published in Augusta, Georgia, prior to the councilmanic election of July 7, the **Augusta Citizens Union** within twenty-four hours submitted a list of some four hundred names to the registrar as being improperly registered.

When no action was taken, the list, which had now grown to some six or seven hundred, was offered to the mayor with the request that the names be investigated. The mayor replied that he "had not had time to think about politics recently . . . . There will be plenty of time for political sniping after the war"; he said he would look into the matter, though, some time in the near future.

In the meantime the ACU began to think it might be interesting to find out just how bad the list really was.

It filled out a "Mailing List Correction Card" for every name on the registry list about which there was any doubt. These cards were submitted to the Post Office for their address-correction service. The postmaster, however, felt that an organization like a citizens union was not entitled to this service; nevertheless, a ruling was obtained from the Postmaster General's office saying that no objection would be made to granting the service.

According to the cards, marked by the mail carriers themselves, over 40 per cent of the persons on Augusta's registry list were "not at" their registered addresses!

The list now being submitted to the registering authorities, therefore, contains not four hundred names, or even six or seven hundred, but 3,735.

(Our correspondent reports that a recent survey of popular sayings among the personnel of the registrar's office indicates that the one about "a stitch in time" is coming in a good last.)

The Cleveland Citizens League —Its Reason for Being

The story of the Cleveland Citizens League, at work since 1897 in the interests of a better community and state, should be of value to all those struggling for honest and efficient government. It is here reproduced in part from *Greater Cleveland,* organ of the Citizens League, for September 16, 1943. Mr. Mayo Fesler, director of the League and editor of its publication, is author of the article. —Editor

The Citizens League came into being forty-six years ago in 1897 because of the failure of the local political parties to perform their legitimate functions in matters of local government. The city and county administrations were inefficient, spoils of office was rampant, and elections were corrupt.

The League was organized to prevent and correct some of the evils in city and county government. The League has continued to operate through the years because the local political party organizations have continued to fail in their responsibilities to the very people they were chosen to represent. The League will continue to function in matters of local government for the enlightened public sentiment of the community until the local political parties learn to represent the prevailing sentiments of their members toward their local government.

The League's Objects

The Citizens League has changed very little as to aims and objects in its forty-six years of existence. The objects of the League throughout this long period can well be stated in the words of its first constitution and its first president, Harry A. Garfield:

"1. To induce citizens and taxpayers to take a more active and earnest part in municipal affairs.

"2. To disseminate instructive information relative to the local government.

"3. To devise and advocate plans for the improvement of local administration.

"4. To promote businesslike, honest, and efficient conduct of municipal affairs.

"5. To secure the election of competent local public officials.

"6. To encourage the faithful performance of official public duty, to secure the enactment and enforcement of laws for the economical, intelligent, and progressive management of the affairs of local government in Cleveland and Cuyahoga County."

Some League Accomplishments

The very fact that the League has been able to maintain a continuous existence and an increasingly strong position in public affairs in the community for forty-six years, supported solely by the voluntary contributions of public-spirited citizens, is its own explanation for being. Several thousand citizens would not continue year after year to contribute to an organization from which they expect and receive no favors unless it was accomplishing results in its field of endeavor. The League has worthwhile and tangible accomplishments to its credit. They cannot all be enumerated here but some of the major ones can be cited as illustrations:

INFORMATION ON CANDIDATES AND ISSUES—The League has supplied the public with accurate and unbiased information on candidates and issues before every election for the past forty-six years.

MUNICIPAL HOME RULE — The League in 1912 organized the movement for municipal home rule for Ohio cities, drafted the constitutional amendment, conducted the campaign for adoption which freed the cities from state control in local affairs.

THE MERIT SYSTEM—The League in 1912 fostered the civil service constitutional amendment, secured its adoption, wrote the first civil service laws, both state and local, and is keeping in close touch with their enforcement.

AN ELECTION CODE—The League in 1929 prepared and promoted the enactment of a new election code including permanent registration of voters, and is keeping a close watch on observance and administration of the election process.

COUNTY HOME RULE—The League promoted the county home rule principle for many years; and was largely responsible for its adoption in 1933 and the later election of a county charter commission whose charter failed of adoption because of the four-way majority requirement.

ECONOMY LEGISLATION — The League has promoted much legislation which has resulted in large and continuing economies and greater efficiency in public administration such as: laws reducing election costs, laws abolishing useless offices, a law reorganizing the coroner's office, a law compelling feeding of prisoners at cost, laws standardizing salary schedules, a law abolishing fee systems in county offices.

PUBLIC BUSINESS—The League is constantly making researches in public administration and recommending and supporting measures looking to improvements in methods of doing public business in the city and county, such as budget procedure, purchasing, salary schedules, etc.

FURNISHING INFORMATION — For sixteen years the League has been publishing a weekly bulletin reporting to its members and the citizens generally on the conduct of local public affairs and on new features of government.

The League's Influence

Another valuable contribution to the community, which will not be found in the records, is the League's preventive work, i. e., the restraining influence on public officials who would be tempted to use their offices and political positions for personal or partisan advantages but for the watchful presence of the League and its known disposition to criticize misconduct and maladministration wherever found. Fully half the time of the committees and the staff is consumed in pointing out the defects and opposing undesirable legislation.

When it comes to estimating the influence of the Citizens League, it is difficult to state it in tangible terms. That the League does have political influence is attested:

First, by the fact that practically all candidates for public office in the city and county seek to secure the endorsement of the League's committees and board.

Second, by the fact that political leaders say to their party candidates that next to the party endorsement that of the Citizens League is most helpful in an election. More and more voters are following the League's recommendation on candidates and issues.

Third, that all offices and all official records are open to the League's representatives, and that the League's committees and staff are given close and attentive hearing whenever they are presented before local public bodies.

Not all of the League's recommendations are accepted, but enough of them are adopted to prove that the League has a very good batting average on the measures and improvements which the League advocates, and it has even a better batting average on the unwise and ill-considered legislation which it opposes and prevents.

If the average citizen and taxpayer could realize how many errors in official conduct are prevented and how much undesirable legislation is forestalled by the League's watchful opposition, they would better understand the meaning of those words, "Eternal vigilance is the price of liberty"; and how essential it is to keep a citizens' representative in the watchtower at all times.

Government More Complicated

One of the major reasons why a voluntary nonpartisan citizens organization like the Citizens League is

needed in every metropolitan community is the fact that local government has become so complicated that the average citizen, necessarily busy with his own affairs, cannot give enough time to public affairs to satisfy his own mind that he has sufficient information to form a sound judgment. The Citizens League tries to supply that information in condensed and readable form as an aid to the busy citizen who wants to vote right.

Walter Lippmann, the well known columnist and student of government, said a few years ago: "I am convinced that a really thorough knowledge of public affairs, even in a city, is now beyond the competence of practically every citizen, and that we must have in a city at least one independent newspaper and *a well financed fact-finnding agency for studying municipal questions and supplying accurate and reliable information for the citizens.*"

The Citizens League, even with its limited income, is trying valiantly to fulfill this fact-finding service. The door of League membership stands wide open to any citizen who wishes to aid in this work which is so essential to the welfare of Greater Cleveland.

Here and There

Anniversaries

One of the oldest active civic organizations in the country, the **Civic Federation of Chicago,** is celebrating its fiftieth anniversary this year. Its brochure, "Fifty Years on the Civic Front, A Report on the Achievements of the Civic Federation," includes, among other interesting features, a double-page spread of photographs of its presidents over the last half century and numerous pictures of the Chicago of 1893 compared to the city of 1943.

The **Proportional Representation League** is also fifty years old this year. (See story on page 618.) The League merged with the National Municipal League, but keeping its corporate existence, in 1932.

The **Civic Club of Philadelphia,** a women's organization, will celebrate its golden anniversary in January.

Cleveland's Citizens League celebrated its forty-sixth anniversary this fall. Because of wartime conditions the League dispensed with its usual anniversary luncheon but held a meeting addressed by President Earle M. Bailey and other League leaders.

Two groups are celebrating twenty years of public service — **Baltimore's Commission on Governmental Efficiency and Economy** and the **Chicago Regional Planning Association,** the latter organized in 1923 by the Chicago City Club. In honor of the event the Baltimore group has issued "Twenty Years of Public Service," prepared by Elliott Buse, patterned along the lines of a diary.

* * *

In Local Affairs Too?

Leagues of Women Voters throughout the country, under the leadership of the **National League** in Washington, are undertaking a "person to person" talking campaign to make people aware of the necessity of the United States playing a leading part in the postwar world. Miss Marguerite Wells, national president, says: "Sixty thousand men and women under League leadership have set out to reach millions of citizens individually, person to person." Explaining the League's method, Miss Wells added: "The League's new means of reaching the people is not a substitute for, but an addition to, all the familiar devices of other organizations. It carries its message to those who do not seek it in speeches and pamphlets and broadcasts — to the preoccupied, the indifferent, those who do not realize the choice is theirs to make."

"Vote Shirkers"

Now that the November election is over, it's time for a few postmortems on "vote shirking." The **Cleveland Citizens League**, in a recent *Bulletin*, complains that, "In the final election on Tuesday, involving the election of mayor, council, municipal judges, school board members, the total vote was only . . . 28 per cent of the 1940 registration and 25 per cent of the eligibles according to the 1940 census." The League quotes Professor William B. Munro that: "People do not become good citizens by going to the polls. They go to the polls because they are good citizens." The remedy, as the League sees it, is: "A well devised program of citizenship training for young and old and carried on continuously year in and year out by the schools, pulpits, forums, and newspapers, until it becomes a mark of dishonor not to vote and participate in public affairs."

* * *

More Voters' Directories

In addition to those mentioned in this column last month, organizations which issued directories on candidates or made recommendations on ballot measures prior to the November election included the **Yonkers (New York) Committee of 100**, the **Civic League of Improvement Clubs and Associations of San Francisco**, the **San Francisco Bureau of Governmental Research**, and the **Albany, New York, City Club**. The **Detroit Citizens League** and the **Cleveland Citizens League** followed their directories on primary candidates—previously mentioned here—with recommendations on candidates in the final election in November.

* * *

Strictly Personal

Ewen C. Dingwall, executive secretary of the Seattle Municipal League, has resigned to accept a position with the public relations division of the Boeing Aircraft Company. **Albert F. Hull** has been appointed acting executive secretary. **Harry H. Reed**, director of research for the Bureau, has resigned to return to the Duluth Bureau of Governmental Research as its manager.

Lieutenant Colonel George H. McCaffrey, formerly director of research for the New York Commerce and Industry Association; **Captain Ralph R. Temple**, of the Central Queens Allied Civic Council, New York City; and **Captain Robert E. Garrigan**, former civic director of the Chicago City Club, are all with AMG in the Mediterranean area.

Governor Leverett Saltonstall has appointed **Norman MacDonald**, executive director of the Massachusetts Taxpayers Federation, as a member of the important legislative recess committee to study real estate taxes.

Frederick W. Maguire, formerly publicity director for the Massachusetts Federation, more recently editor of the *Lowell Sunday Telegram*, was one of eleven newspaper men and radio commentators awarded Nieman Fellowships by Harvard University. Mr. Maguire's award was in recognition of his work in helping improve Lowell municipal government and his part in the adoption of Plan E (city manager plan with proportional representation) by Lowell a year ago.

W. J. B. Schimfessel, executive secretary of the Phoenix Good Government Council, has joined the Army.

* * *

Miscellaneous

Twenty-seven local leagues sent delegates to the fall conference of the **Massachusetts League of Women Voters** held in Cambridge.

The **Wisconsin Taxpayers Alliance** continues its preparation of a weekly radio course entitled "Your Wisconsin Government," for broadcast over various local stations throughout the state.

Proportional Representation
Edited by George H. Hallett, Jr.
(This department is successor to the Proportional Representation Review)

One P. R. Adoption and Eight Elections

Mark 50th Anniversary of the P. R. League

THIS year marks the fiftieth anniversary of the organized P. R. movement in the United States. On August 11, 1893, there convened at the World's Fair in Chicago a World Congress on Proportional Representation, which was attended by a notable group of civic leaders convinced of the need of electoral reform. From the meeting emerged the American Proportional Representation League, with William Dudley Foulke of Richmond, Indiana, as president and Stoughton Cooley of Los Angeles, California, as secretary. The first issue of the *Proportional Representation Review* was published in September of that year.

After a promising start the organization languished for lack of financial support, but never entirely ceased operations. For a number of years the *P. R. Review* was continued as a department in other publications under the direction of Robert Tyson of Toronto. Finally in 1909 the League was revived as an active force through the interest of William and Clarence Gilbert Hoag. The latter established an office in Philadelphia, built up a small staff which engaged in extensive research and promotional work throughout the country, and served as secretary on a full-time volunteer basis until the League joined forces with the National Municipal League in 1932.

In the meantime P. R. had been adopted for city council elections, along with the city manager plan, in a number of American cities, including Cincinnati. Everywhere it gave increased representation, sometimes control, to independent civic forces, and was bitterly fought by dispossessed politicians.

The fiftieth anniversary year of the P. R. League saw P. R. elections in nine cities: New York and Yonkers, New York; Cincinnati, Toledo, and Hamilton, Ohio; Cambridge and Lowell, Massachusetts; Boulder, Colorado; and (last spring) Wheeling West Virginia. It also saw the adoption of P. R. in Long Beach, New York.

Lack of space prevents reports on more than the New York election in this issue. Those not covered this month, including the first P. R. election in Lowell, Massachusetts, will be described in January.

Long Beach Adopts P. R.

On November 2 the voters of Long Beach, New York, a little seaside resort on the south shore of Long Island within commuting distance of New York City, adopted proportional representation and the city manager plan by a vote of 1,575 to 1,378.

At the next municipal election, in 1945, the city council of five members will be elected by P. R. on a city-wide nonpartisan ballot. The council will serve without salary and will select and control a city manager, who will have complete administrative charge of the city administration. No other city officers will be elected except a city judge and a supervisor to represent the city on the county board.

This victory represents the culmination of a vigorous year's campaign against a deeply entrenched spoils machine by the newly formed Long Beach Citizens Union under the chairmanship of a civic-minded manufacturer and businessman, Albert A. Arditti. The inspiring story is outlined in the

editorial on page 571 of this issue. The city administration fought every step of the way, using city employees and city funds, and only a few days before election lost a legal fight, carried to the highest court in the state, to keep the popularly initiated amendment off the ballot on the ground that it constituted a new charter.

An administration counter-proposal for a charter commission, brought forward in the hope that it would sidetrack the amendment, also carried, by the smaller margin of 1,052 to 892. Since most of the members of the commission are friends of the administration, it is possible that this commission will attempt to secure a repeal of P. R. before it is put in use. The Citizens Union is prepared to resist any such attempt with vigor.

New York City's Fourth Use of P. R.

The fourth biennial P. R. election of the New York City Council on November 2 resulted in the selection of ten Democrats, three Republicans, two Communists, and one representative each of the right and left wings of the American Labor party.

This somewhat surprising result was an accurate reflection of the votes as cast. The size of the Democratic organization majority was actually reduced in an "off-year," the Flynn Democratic machine actually lost its majority for the first time in the Bronx, and the new Council will measure up well in ability to any of its predecessors.

So far, however, most of the public attention has been focused on the success of the Communists and the left-wing Laborite, and P. R. is being roundly attacked in many quarters for making it possible. "We don't like the picture," Walter Millard, education director of the New York Citizens Union, summarized the attitude of the attackers. "Let's smash the camera."

Although there was undoubtedly a certain upswing of radicalism as at the time of the election of Socialist aldermen and assemblymen during the last war, no one contends that three-seventeenths of the voters are Communists or left-wing radicals, least of all the Communists themselves. The radicals were astute enough to pick candidates with wide appeals on other grounds. Benjamin J. Davis, Jr., the new Communist member from Manhattan, is an able Negro leader educated at Amherst and Harvard Law School who makes a good personal impression and was supported by a great many non-Communists in Harlem as the best-equipped spokesman for the special needs of the Negro community. No white Communist could have been elected in Manhattan. Peter V. Cacchione, the Communist war veteran who was re-elected in Brooklyn, had made a good record in the Council and been very industrious in helping his constituents. Undoubtedly the Russian victories and coöperation in the Allied cause had served to lessen the feeling of many voters against the Communists in this country. Justified or not, this change gave their candidates a hearing when they made popular appeals on other grounds.

Former Councilman Michael J. Quill, the successful left-wing Labor candidate from the Bronx, is the colorful president of the Transport Workers' Union of America. He was supported in an especially vigorous campaign by C.I.O. labor unions.

Together the candidates supported by the Communists and the Labor left wing polled 17 per cent of the first-choice votes in the city and 15 per cent of the votes on the deciding count. They will have 18 per cent of the incoming Council. Doubtless the knowledge that a large part of their support

came from more conservative voters will have a moderating effect on their course in the Council.

Independent Minorities Represented

In addition to the three radicals there will be four other minority Councilmen. All of these were considered well qualified by the nonpartisan Citizens Union and three of them (the first three listed below) were endorsed by the Citizens' Non-Partisan Committee, with such distinguished citizens as Samuel Seabury, Charles C. Burlingham, Charles E. Hughes, Jr., and J. Edward Lumbard, Jr., among its officers. They are:

Genevieve B. Earle of Brooklyn, minority leader in the present Council and a member of the Commission which drafted the city's present charter. Mrs. Earle was elected three times under P. R. without the support of any of the three officially recognized parties as a candidate of the local City Fusion party and the Citizens' Non-Partisan Committee. This time she was endorsed by the Republicans also and was the only one of their Brooklyn candidates elected.

Stanley M. Isaacs, former Borough President of Manhattan. Mr. Isaacs, in spite of an outstanding record, was refused renomination by his party two years ago. He ran for the Council as an independent with City Fusion and Citizens' Non-Partisan Committee backing and was easily elected. This year he was back on the Republican ticket and was the only candidate in the city to reach the full quota of 75,000.

Gertrude Weil Klein, former organizer for the Amalgamated Clothing Workers, re-elected as a candidate of the American Labor party (right wing) in the Bronx.

Alfred J. Phillips, a manufacturer with a good reputation, who replaces Councilman Christensen as the Republican representative from Queens. Mr. Christensen, who has been siding mostly with the Democratic majority in the Council, was defeated.

It is practically certain that none of these four would have been elected except for P. R. Mrs. Earle and Mr. Isaacs would not have been on the Republican ticket if it had not been for their independent successes the time before, and the other two ran in territory where they would have had no chance without the provision for minority representation.

A Balanced Council

In fact there is reason to believe that without P. R. no minority Councilmen, or at most one, would have been elected this fall. Except under P. R. the Democratic organization usually makes practically a clean sweep of local elections in "off-years" when no president, governor, or mayor is elected, and this year was no exception. The only non-councilmanic candidates elected without Democratic nominations were two in Manhattan —a judge with an unusual combination of support and a candidate to fill a vacancy in the city's one sure Republican State Assembly district. Even in Queens, which was carried by the Republican candidate for Lieutenant-Governor, Senator Hanley, the Democratic candidates for District Attorney and County Judge were easily elected.

That P. R. made it possible in such a year to reduce the present seventeen-to-nine Democratic majority to a ten-to-seven margin is a striking tribute to its effectiveness. The Democrats received 57 per cent of the final count votes and elected 59 per cent of the new Council.

Because of this accurate reflection, achieved in spite of a divided opposition, any two of the best Democratic members will always be in a position, by uniting with the fully represented opposition, to block action whenever

the majority is tempted to put partisan interests ahead of the people's.

Another effect is that the two majority party members from Queens or the two from Manhattan (not to mention the four from Brooklyn) will be in a position to command attention for the needs of their borough in the formulation of the majority's plans. This follows from the fact that their votes are a necessary part of the Democratic majority. Under the old system the Democratic majority was so large that the party leaders could throw away the votes of any one borough and the party steamroller would still roll. The Bronx and Richmond have only one Democrat each, but each of them will only need to get the help of one other majority member to be in the same position. P. R. increases the importance of every Councilman.

A Smaller Council

The decrease in the size of the Council from twenty-six to seventeen is due to the special fixed quota plan used in New York as a means of automatic reapportionment. The quota sufficient to insure election is fixed in the charter at 75,000, and this quota also determines the number elected from each borough—one for each full quota and one additional for a two-thirds remainder.

Because large numbers of voters are away in the armed forces it was correctly anticipated that the vote would fall well below that of the last off-year election four years ago, when twenty-one were elected; and Mrs. Earle introduced a charter amendment to reduce the quota for this one election to 50,000 so that the number elected in each borough except Richmond would be kept adequate for reasonably complete representation. This was favored by many of the Councilmen personally, but was kept in committee for reasons of Democratic party strategy. The returns showed that if this amendment had carried, the representation of each borough would have remained as in the outgoing Council.

All but one of the twenty-six Councilmen (Rev. A. Clayton Powell, Jr., the Negro independent Laborite replaced by Mr. Davis) ran for re-election. Because of the decrease in the Council's size eight of the Councilmen had to be defeated, and three more were actually defeated.

Although the Queens and Bronx

COUNCILMEN ELECTED

	Brooklyn		Manhattan		Queens		The Bronx		Richmond		City	
Party	1941	1943	1941	1943	1941	1943	1941	1943	1941	1943	1941	1943
Democratic	6	4	3	2	4	2	3	1	1	1	17	10
Republican	0	1	1	1	1	1	0	0	0	0	2	3
American Labor (right)	1	0	0	0	0	0	2	1	0	0	3	1
American Labor (left)	0	0	1	0	0	0	0	1	0	0	1	1
Communist	1	1	0	1	0	0	0	0	0	0	1	2
Independent	1[a]	0[a]	1[a]	0[a]	0	0	0	0	0	0	2[a]	0[a]
Total	9	6	6	4	5	3	5	3	1	1	26	17

[a]The independents were both re-elected, but this time with Republican backing.

EFFECTIVE AND WASTED VOTES

	Votes That Helped Elect Winners	*Votes That Counted Only for Losers*[a]	*Total Valid Votes*
P.R. Council, 1943	965,318 (74%)	339,371 (26%)	1,304,689
P.R. Council, 1941	1,603,368 (83%)	325,600 (17%)	1,928,968
P.R. Council, 1939	1,255,148 (78%)	351,957 (22%)	1,607,105
P.R. Council, 1937	1,507,791 (75%)	505,310 (25%)	2,013,101
Aldermen, 1935	1,146,938 (67%)	565,133 (33%)	1,712,071
Aldermen, 1933	1,044,882 (55%)	849,928 (45%)	1,894,810
Aldermen, 1931	854,590 (65%)	454,704 (35%)	1,309,294
Aldermen, 1929	847,951 (63%)	505,769 (37%)	1,353,720
SUMMARY BY BOROUGHS, 1943 ELECTION			
Brooklyn (6 members)	345,367 (79%)	94,317 (21%)	439,684
Manhattan (4 members)	216,204 (73%)	78,046 (27%)	294,250
Queens (3 members)	192,872 (72%)	75,931 (28%)	268,803
Bronx (3 members)	191,422 (72%)	73,158 (28%)	264,580
Richmond (1 member)	19,453 (52%)	17,919 (48%)	37,372
City (17 members)	965,318 (74%)	339,371 (26%)	1,304,689

[a]In the four P. R. elections this includes the ballots of the runner-up. The charter requires these to be transferred to the voters' next choices, but in most cases this has not been done because it was not necessary to determine the winners. For the sake of uniformity, therefore, none of the runner-up ballots have been counted here for winners, though a great many of them were marked for winners. In Brooklyn this year 27,867 votes were added to the totals of the elected candidates by the transfer of the ballots of the last candidate defeated, enough to bring the effective total for that borough up from 79 per cent of the valid ballots to 85 per cent. The ballots of the runner-up were not transferred this year in any of the other boroughs.

delegations were reduced to three, each of the four large boroughs secured some minority representation as in each of the three previous P. R. elections. The table on page 621 indicates the changes.

Machines Held in Check

The result in the Bronx is particularly noteworthy. There the strong Democratic organization led by Edward J. Flynn failed for the first time to poll a majority either of the first choices or of the votes on the deciding count. Accordingly it elected only one of the three members. If it had not been for P. R. it would doubtless have swept the Bronx delegation, as in all plurality elections in recent years, because the opposition to it was not united on one ticket. P. R. gave a majority of the members even to a divided majority by giving one member to each of its two largest parts.

In Manhattan also the Democratic organization failed to elect a majority of the delegation. In fact Tammany has never yet elected more than half of the Manhattan councilmen under P. R. It always elects a large majority of the Manhattan Congressmen, State Senators, and Assemblymen under the plurality plan because it never has a completely united opposition.

No Aurelios under P. R.

A striking contrast to the P. R. results was furnished by the elevation of Magistrate Thomas A. Aurelio to the Supreme Court in Manhattan and the Bronx. After Judge Aurelio had been nominated by both the Democrats and the Republicans in judicial conventions as part of a bipartisan deal, it was discovered—too late—that he owed his nomination in large part

to the influence of a leading racketeer, Frank Costello, and had expressed "undying loyalty" to his benefactor. Both parties repudiated the nomination, though the courts held that they could not remove Aurelio's name from the two party lines on the voting machine. By petition the Democrats nominated as an independent the American Labor party candidate, former Judge Matthew M. Levy, while the Republicans similarly nominated a prominent lawyer, George Frankenthaler.

With all the newspapers, the bar associations, and civic groups working hard for his defeat, Aurelio was nevertheless elected because of the number of undiscriminating votes cast for all candidates on the Democratic and Republican lines of the voting machine. Levy and Frankenthaler together polled more votes than Aurelio in spite of their disadvantageous positions on the voting machines, but the divided opposition added to the party line arrangement was fatal. Under P. R. there are no party lines and P. R. votes are not wasted even if the majority is divided.

The effectiveness of P. R. votes as compared to the old system is shown by the tables on page 622.

These tables do not tell the whole story of the difference in effectiveness. Under the old system the voter had a limited choice among the candidates nominated in his particular district. Under P. R. he has a free choice among all the candidates in his borough.

Fewer Candidates

There has been a steady decline in the number of candidates since the first election. This year no borough had more than twenty-five, yet in every borough there was a good variety of choice. Candidates and voters have learned that a substantial amount of support is needed for a P. R. election, although that support does not need to be a majority. The following table may be of interest:

NUMBER OF COUNCIL CANDIDATES
P. R. ELECTIONS

Borough	1937	1939	1941	1943
Brooklyn	99	54	31	25
Manhattan	47	16	20	13
Queens	45	20	20	16
Bronx	32	13	15	9
Richmond	7	4	2	2
City	230	107	88	65

Again the percentage of invalid ballots remained disappointingly high, though slightly less than the time before. The numbers were: Brooklyn 66,417 (13.1 per cent of the ballots marked), Manhattan 45,435 (13.4 per cent),[1] Queens 31,495 (10.5 per cent), Bronx 33,934 (11.4 per cent), Richmond 989 (2.6 per cent); total 178,270 (12 per cent). In 1941, 12.6 per cent were invalidated.

In spite of the large number of spoiled ballots, the valid vote was about as heavy as might have been expected without any spoiled ballots. The city vote for Assemblyman last year fell short of the city vote for Governor by 166,154. The valid votes for Councilmen this year fell short of the city vote for Lieutenant-Governor, according to unofficial returns,[2] by only 171,704.

[1] In Manhattan the invalid and blank ballots were lumped together on the official result sheet. The figures here given are based on records kept by one of the accountants. Blank ballots were found in the P. R. ballot boxes as follows: Brooklyn 15,131, Manhattan 12,894, Queens 5,993, Bronx 6,991, Richmond 810; total 41,819.

[2] These figures do not include the few war ballots to be returned by December 10 from soldiers outside the country but do include those returned from camps in the United States. No P. R. Council ballots were sent to soldiers outside the country from New York City.

In fact the interest in the P. R. election was such that the number of ballots marked for the Council was actually greater than the number of votes cast in the city for Lieutenant-Governor. The Lieutenant-Governor vote was reported unofficially in the press as 1,476,393.[2] The number of ballots marked for the Council was 1,482,959.

Once again the count was completed in all boroughs one week after the election. This was somewhat remarkable in view of the fact that several of the borough directors and a large part of the counters were new.

Racial Voting a Minor Factor

Since a persistent charge against P. R. is that it accentuates racial and religious voting, an examination of the transfers on this point is instructive.

There were six candidates with Italian names and ancestry who were defeated while other Italian Americans were still in the running to receive votes. The ballots of three of these showed more next choices for one of the non-Italian candidates than for any Italian and those of five had at least three-fifths of all their next choices for non-Italians. The one exception was that of Ribustello, a Republican candidate in the Bronx, 70 per cent of whose transferable vote went to a fellow-Republican, Diserio, but this was a natural party transfer, for there were no non-Italian Republicans for the votes to go to. When Diserio went out later, more of his votes went to a Democrat of Irish extraction than to the American Labor party candidate who was the only Italian remaining.

In Manhattan there were three Negro candidates. One of them, John Alvin Ross, Jr., was a Republican endorsed by the Citizens Non-Partisan Committee, as were the two white Republican candidates, Councilmen Isaacs and Goldberg. When Ross was declared defeated Isaacs and Goldberg each received more than three times as many of his ballots on transfer as did Davis, the only Negro still in the race. Councilman Carroll, Democrat, also received more than Davis.

Illustrations could be multiplied. The result sheets reflect a certain amount of racial and religious voting, which is evident in plurality elections also, but they also show that a large majority of the voters are more concerned about other matters.

Taxation and Finance
Edited by Wade S. Smith

Liquor Taxes Increasing

17 States Impose New Taxes or Raise Existing Levies

WITH the Congress considering increases in excise taxes, including the raising of the tax on whiskey from six dollars per gallon to eight or ten dollars, it is pertinent to note that for several years the states have been gradually increasing their own excise levies on alcoholic beverages.

According to the Federation of Tax Administrators, no less than seventeen states have during 1943 alone imposed new liquor excise taxes or raised or otherwise altered existing charges. Some of the increases were to offset declines in highway revenues, but in other cases the added revenues were for general state purposes, as for post-war planning and rehabilitation, or for increased aid to the local units.

New taxes on alcoholic beverages were enacted by Alabama, Florida, Utah, and Washington. Alabama levied a new tax of 10 per cent on hard liquors and wines and a special additional tax of one cent on each twelve fluid ounces of malt or brewed beverages sold in

counties (Jefferson) of 400,000 or more population.

Florida levied a new tax of twenty cents a gallon on fortified wines except natural sparkling wines, the new tax replacing the old levy of ten cents a gallon; Idaho enacted a new retail liquor tax of 4 per cent of purchase price; Washington imposed an additional 10 per cent tax on the retail selling price of all alcoholic beverages.

Though Idaho imposed an additional beer tax of one-half cent a gallon on brewers and wholesalers, the legislature took more significant action in repealing the state "prohibition" tax of 20 per cent of the wholesale price on all alcoholic beverages of more than 4 per cent alcohol by weight, a tax adopted in 1941.

Three states at least raised tax rates on certain liquors, Minnesota increasing its tax on artificial sparkling wines containing alcohol from forty cents to one dollar a gallon; North Carolina jumping its tax on unfortified wines from ten to twenty cents a gallon; and Tennessee increasing its wine tax from twenty-five to thirty-five cents a gallon and its tax on spirits from seventy cents to one dollar a gallon.

Existing liquor taxes were extended by three states: Massachusetts extended its temporary additional excise tax on liquors until June 30, 1945; New York its tax of $1.50 a gallon until March 31, 1944; Pennsylvania its emergency state tax on liquor until June 1, 1945.

Five states—Arizona, California, Illinois, North Carolina and North Dakota—replaced the use of tax stamps as means of payment by the system of monthly reports and payments.

Changes in measurement of liquor taxes were enacted by California, which made wine and beer generally taxable on the same basis as distilled liquor, and by North Dakota, which substituted a gallonage tax for taxes measured by price. Now on all sales of alcoholic beverages in North Dakota containing between 4 and 24 per cent alcohol by weight, excluding malt beverages, the tax is twenty cents a gallon; rates of $1.10 and $2.65 were fixed for higher alcohol weight.

Few exemptions were granted this year. Connecticut excluded cider from its definition of "still wine" and removed the tax of one and a half cents per "wine gallon" on the beverage, while Maine exempted liquor sales to the federal government from its state tax.

New liquor licensing laws adopted this year include the following:

Illinois enacted a wine maker's retail license under which a licensee is allowed to sell at retail, but not for resale, up to 1,000 gallons of wine; this license may be sold only to first- and second-class wine makers for $25.

Maine authorized the state liquor commission to issue licenses for the manufacture of apple wine from Maine-grown apples at an annual fee of $100.

Missouri authorized the manufacturing of light wines in quantities of less than 5,000 gallons, with up to 14 per cent alcohol by weight, from Missouri-grown fruits and vegetables at a fee of five dollars for each 500 gallons.

North Carolina reduced its rate for municipal off-premises beer licenses from ten to five dollars; also, county off-premises and on-premises beer license fees now are five and twenty-five dollars respectively instead of the one uniform twenty-five-dollar fee charged previously.

Tennessee, besides increasing wine and spirits taxes, levied new registration fees of ten dollars for retailers, twenty dollars for wholesalers, forty dollars for manufacturers.

Kentucky Revenue Department Reports to Governor

The Kentucky Department of Revenue has prepared for the Governor a special report which presents the tax administration problem of the commonwealth during the pre-war and war years. The document was not prepared for general circulation, but the newspapers talked about it and led the public to request copies. The Department has issued a limited edition in mimeographed form.[1]

The report tells something of the revenue system, but places primary emphasis on the operations of the Department and on the results of this work. Despite the fact that two commissioners have been called into the military service, the report shows that the Department has maintained a consistent tax administration policy which has enlisted taxpayer coöperation. Because of the heavy turnover in personnel, the increased volume of work has been processed with an actually reduced number of mostly inexperienced workers. Some particular difficulties are pointed out bluntly. For instance, the Department is having little success in maintaining its audit staff despite the fact that income tax audits alone have yielded directly more than $1,600,000 in addition to the revenue increase brought about later by helping taxpayers get straightened out on questionable points. Some of the specific means of economy which have enabled the Department to sustain efficiency and cut costs in a period of rising prices are described.

There is also a description of the non-revenue functions performed by the Department. The two most significant of these are administration of alcoholic beverage control and of the county finance supervision program of Kentucky.

James W. Martin
University of Kentucky

[1] *Report of Department of Revenue, 1939-1943,* Kentucky Department of Revenue, Frankfort, 1943.

Municipal Fiscal Policies for the War Period

A statement adopted by the executive board of the Municipal Finance Officers Association, October 31, 1943, reproduced here verbatim. Comment on certain of the "Particulars" will be made in this column next month. Editor.

The most critical period of the war lies ahead. During this period first attention should be given to the things municipalities may do to further the war program. This emphasis need not deter local governments from planning for the postwar era because the activities most essential to winning the war are usually the best ways to prepare for events after the war. Finance officers are urged to promote these activities by using the leadership which naturally comes to them because of their positions.

Action Now

Postwar planning means *action now.* It does not mean postponing action until after the war and living meanwhile in a beautiful vision. The kind of postwar planning we suggest requires prompt and vigorous action now and many acts that may be statesmanlike but politically difficult.

Financial plans for the postwar period will be determined largely by the kind of financial program which local governments carry on now. If municipalities now reduce their borrowings, establish reserves and make physical plans, they will be able to make their own choice of activities in the postwar period. But municipalities which are on the brink of trouble when

the war ends will spend their time and energy getting out of trouble or keeping out of trouble. Local governments which want to be independent to plan and to act as they wish in the postwar period must develop sound programs of finance now.

The war is an opportunity for constructive action. Under the pressure of war the public will sanction many fundamental and necessary steps that would be difficult to accomplish in normal times. Use this period to drop some of the questionable services which government has accumulated over a period of years and to obtain legislation needed for the after-war years.

A Bill of Particulars

Intergovernmental Relations

1. The federal government should finance in full all activities, military or commercial, related directly to the war effort. Local communities which contain tax exempt properties bear a disproportionate share of war costs.

2. The federal government should give local governments first consideration in disposing of war plants and war housing located in their respective areas.

3. State governments should assume the leadership and fiscal responsibility that accompanies their control of municipal action.

Local Financial Policies

1. Local communities can insist on local independence only when they can prove conclusively that their financial houses are in order and that they have planned along sound financial lines.

2. Postwar plans of a municipality should be so designed that they may be carried out without federal aid. However, if federal aid makes expansion of the plans possible, future operating costs as well as original outlays must be considered.

3. Municipal construction should be undertaken in greatest volume when unemployment is the greatest. If no great wave of unemployment follows the war immediately, then some contemplated improvements may be postponed.

4. Financial planning for the postwar period, or any other period, requires a thorough knowledge of community resources and the probable liabilities from unemployment.

5. The necessary state legislation for postwar financial programs must be enacted now. Localities must take the initiative in getting the laws they need.

6. Control of land use is essential to orderly development of a community. Therefore planning, zoning, and special assessment laws should encourage desirable development and prevent unnecessary and undesirable real estate exploitation.

7. The greatest problem facing the larger cities is the reconstruction of their downtown or other blighted areas. Cities should not tackle the minor problems and overlook the most important.

8. Municipalities should take advantage of present low money rates to readjust their debt structures and sinking fund holdings. Callable bonds should be retired or refunded. Peak maturities should be levelled off. Debt should be retired as rapidly as possible. Where investments can be sold at a profit and replaced by equally secure investments, action should be taken.

9. Since municipal operating costs consist largely of salary and wage payments, the financial planning must consider wage levels, classification and pay plans, and the number of persons who will return to public positions after the war.

10. Deferred maintenance of present facilities must be undertaken before new capital works. Therefore, munici-

palities need an estimate of such maintenance and they should set aside in a liquid reserve the money represented each year by deferred maintenance.

11. Substantial postwar reserves for capital improvements are generally desirable. They can be put to immediate use. They are the best guarantee of local independence. However, any plan of postwar state or federal aid should reward and not penalize communities with reserves.

12. Sound financial policies during the war, which consist largely in doing well the accepted standard financial practices, are the best guarantee that any municipality will be free to plan and act as it best needs to act in the postwar period.

Tennessee Valley Cooperative Reports

A comprehensive report, covering not only the 1942-43 fiscal year but the entire period since its organization in 1937, has just been issued by the Central Service Association, a coöperative billing service serving the utility departments of 116 municipalities or cooperatives in the Tennessee Valley.[1]

The survey shows that the Association handles the billing of nearly 309,000 electric, water, and gas customers. A non-profit corporation, the Association charges the participating members the actual cost of rendering the service. In 1942-43, according to the income statement, gross revenues from billing services were $136,952, of which $13,798 or almost exactly 10 per cent was refundable to members. Income from other services than billing brought the Association's gross income to $141,535, which was $581 more than operating expense, including depreciation on equipment.

[1]See "Coöperation Pays Dividends," by M. H. Satterfield, NATIONAL MUNICIPAL REVIEW, September, 1942, pp. 431-435.

County and Township

Edited by Elwyn A. Mauck

Two Oregon Counties Consider Consolidation

Other Counties Cooperate on Planning, Library Services

GROWING sentiment for consolidation of Clackamas and Multnomah (Portland) Counties, Oregon, is reported among residents of the two counties. Some favor the plan because they believe their property is over-assessed at present, some think Portland would be a more convenient county seat for the residents of both counties, and others favor the plan primarily as an economy move. Oregon City, which would lose its status as a county seat, is opposing the plan.

Knoxville and Knox County Join in Postwar Planning

Knoxville and Knox County, Tennessee, have created a joint postwar planning committee to determine projects that should be developed in the postwar period. One of the chief functions of the committee will be to correlate data already in possession of the city and county planning commissions and in other city and county departments.

East Tennessee Counties Secure Library Service

State aid for public libraries in Tennessee was made available for the first time when the 1943 legislature voted $20,000 annually for the next two years to assure the continuance of regional library service in thirteen east Tennessee counties. Most county boards in the area affected appropriated additional funds to assist the project.

The state appropriation came as a

result of public demand from voters who had learned during a three-year experimental project in coöperation with the Tennessee Valley Authority how much library service means to small towns and rural areas. Every legislator from the thirteen counties voted for the library bill, and several reported they had never known such unanimous support among their constituents for any measure.

The East Tennessee Regional Library is the first step toward a statewide system of regional libraries, recommended by the Tennessee Educational Commission in 1934 and authorized by the legislature in 1937 but for which funds had not been appropriated.

The project began in 1940 when the Tennessee Valley Authority contracted with the Library Division of the State Department of Education as sponsor and Lawson McGhee Library, the public library of Knoxville, as administrator to provide library service for Tennessee Valley Authority employees and their families at Watts Bar Dam. Similar additional contracts were made as the Authority's construction program moved up the river to Fort Loudoun, Cherokee, and Douglas dams. In addition to setting up libraries at the construction villages, the contracts required that the administrative agency should endeavor to secure local interest and financial support in extending library service throughout the counties affected by construction activities in order that the program might continue on a permanent basis after the TVA's financial help was withdrawn.

Schools and community libraries readily agreed to coöperate, and rural communities, previously denied access to books, contributed small sums as evidence of good will to secure book deposits. Library boards were appointed by the courts of all thirteen counties and through the efforts of these boards appropriations were made by almost every county legislative body.

By January 1943 the East Tennessee Regional Library System had more than 50,000 books which were being distributed by volunteer or locally paid custodians from 190 locations—stores, filling stations, post offices, private homes, school and community libraries—covering the remotest limits of the area. Twenty-five thousand persons were registered as borrowers, reading an average of 27,000 books each month.

When state aid became available on July 1, 1943, the State Department of Education immediately contracted with Lawson McGhee Library to continue as administrator, thus insuring that there would be no break in the type or quality of service.

As this group of counties becomes the first unit of the state's regional library plan, it offers an opportunity for experimentation—for pioneering in coöperative administration over a large area. The provision of a small amount of federal and state aid has stimulated local initiative and has resulted in the development of a local public service in which the people have great pride.

HELEN M. HARRIS
Lawson McGhee Library
Knoxville, Tenn.

New York County's Forests Become Profitable

Buying abandoned farms on submarginal lands and planting them with trees, Onondaga County, New York, has now built for itself a storehouse of future wealth, says the *Bulletin* of the New York State Conference of Mayors. More than 2,200 acres were acquired in one area and planted with over two million trees that are "growing in value like money at interest." The tract is used as a recreational area under the direction of the County Park and Regional Planning Board.

Books in Review

Edited by ELSIE S. PARKER

State Accounting Procedures. By Fladger F. Tannery. Chicago, Public Administration Service, 1943. 442 pp. $5.

For those citizens especially concerned with improving the machinery of government, publication of Tannery's book is an event of importance. Although in recent years accounting manuals for a few states—notably Kentucky, Michigan, and Rhode Island—have been available, there has been at hand no general manual designed to guide any state seeking improvement in its resources for record control. *State Accounting Procedures* provides such a manual and does so in an attractive and workmanlike manner.

This book is not only a manual of accounting procedure, but it is also a valuable study in government finance. The emphasis, however, is placed on actual accounting practice. The most fundamental part of the study, speaking in general terms, is the first three-fourths of the volume, devoted to the state's general accounts. Chapter XI, dealing with financial statements and reports, represents a sort of climax of the core discussion. In a sense also Chapter XII concerning treasury accounts deals with the general plan. It is separated mainly because states characteristically handle the treasury function separately from the general accounting or comptroller function. There is a brief consideration of departmental records and of the relation of such accounts to the general controls kept by the official bookkeeper of the state. The last chapter concerns the post-audit and is followed by a bibliography which has been selected from the much larger area of literature to which reference might have been made.

The manual undertakes to supply actual directions for handling the principal accounts necessary in a state system. On the whole, the job is well done. There are occasional passages, however, which render one a trifle afraid that the author proposes a modicum of accounting work for its own sake rather than for its functional significance. One example may be cited.

The author (page 10 and Chapters III and IV) is an uncompromising advocate of the accrual basis of accounting. This viewpoint as to expenditures is shared by all practical students of state finance, but it may be doubted whether in some states accounting for *revenues* on an accrual basis would be worth what it would cost. In Illinois, for example, the state tax system is such that there are no accruals except as cash is received, aside from the relatively insignificant volume of additional assessments under such revenue measures as the retailers' occupation and motor fuel taxes. The situation is entirely different from that which exists in a municipality supported almost entirely by property taxes. At any rate, many states do not provide revenue accrual records for the general accounts.

State officials charged with accounting responsibility owe Tannery a debt of large proportions for his careful work.

James W. Martin
University of Kentucky

The Municipal Year Book, 1943. The authoritative résumé of activities and statistical data of American cities. Edited by Clarence E. Ridley and Orin F. Nolting. Chicago, The International City Managers' Association, 1943. x, 603 pp. $8.50.

It would take much more than a five-foot shelf to hold the books containing the basic information which is included between the two covers of this

remarkable and serviceable volume. Each year since 1934 when the first of this series was published, the size, scope of information, and value of this book to all who must find dependable information about cities of the United States have steadily increased.

Among the new sections this year are charts and graphs showing trends in finances, employees and payrolls, motor vehicle deaths, mortality rates, school attendance, public works construction, crime rates; new locally-collected revenues and increases in rates of old sources; position-classification and pay plans, work-week, overtime pay; organization and cost of defense councils; substitute materials, public housing, and a great variety of other data.

It is a trite old trick of a reviewer to say that any volume is a "must" but it is inconceivable that any public official, teacher, or student of municipal affairs, or anyone who needs to find facts about cities should deprive himself of the convenience of having the *Municipal Year Book* at hand. To duplicate it in any other form would require a library and filing system of considerable proportions. There probably is no more widely referred to book in the field of municipal affairs.

A. W.

Additional Books and Pamphlets

Budgets

Wartime Budgets for Large Cities. A bibliography of the latest municipal budgets of all cities of 100,000 population and over, and of some smaller cities in vicinity of New York. Compiled by M. Margaret Kehl. New York City, Municipal Reference Library, 1943. 2 pp.

Debt

State Debt on June 30, 1943. By Woodrow L. Ginsburg. Washington, D. C., Bureau of the Census, 1943. 7 pp.

Education

America's Schools — Education in Democratic Citizenship. Analysis by John Dale Russell; Teaching Aids by T. Eldon Jackson. Washington, D. C., National Association of Secondary-School Principals and National Council for the Social Studies, departments of the National Education Association, 1943. 62 pp. 30 cents.

Expenditures per Pupil in City Schools 1941-42. Part I, Cities of 100,000 or More. By Mary Ella M. Banfield. Washington, D. C., United States Office of Education, 1943. 4 pp. tables.

Wartime Social Studies in the Elementary School. By W. Linwood Chase. National Council for the Social Studies, National Education Association, 1943. 51 pp. $1.

Electricity

The Financial Record of the Electric Utility Industry 1937-1942. A summary compiled from annual reports of the Federal Power Commission Entitled *Statistics of Electric Utilities in the United States.* Washington, D. C., Federal Power Commission, 1943. 10 pp.

Typical Residential Electric Bills. Cities of 2,500 Population and More. Washington, D. C., Federal Power Commission, 1943. 87 pp. 25 cents.

Fire Fighting

A Survey of Equipment Used in Extinguishing Fires. As Reported by 191 Fire Chiefs for a One-Year Period (1942). New York City, Safety Research Institute, 1943. 1 p.

Planning

100 References on Planning with Emphasis on City Planning. By Katherine McNamara. Cambridge, Library of the Departments of Landscape Architecture and Regional Planning, Harvard University, 1943. 9 pp.

Police and Fire Departments

Present Position of Police and Fire Departments in Relation to the Selective Training and Service Act. Washington, D. C., United States Conference of Mayors, 1943. 10 pp.

Postwar Planning

Building New Neighborhoods. Subdivision Design and Standards. Chicago, Chicago Plan Commission, 1943. 44 pp.

Community Action for Post-War Jobs and Profits. By U. S. Department of Commerce, Bureau of Foreign and Domestic Commerce. Washington, D. C., United States Government Printing Office, 1943. 32 pp. illus.

Here's How Memphis Plans for Postwar Jobs. Washington 25, D. C., The Committee for Economic Development, 1943. 12 pp. illus.

An Introduction to Postwar Planning. New York City, Metropolitan Life Insurance Company, 1943. 19 pp.

An Outline for Planning Public Works in the Transition Period. Chicago 37, American Public Works Association, 1943. 7 pp.

Planning with You. Why Plan? New York City, The Architectural Forum, division of *Time*, Inc., 1943. 16 pp.

Postwar Jobs in Private Business. A Handbook for Community Chairmen. Washington, D. C., Committee for Economic Development, 1943. 21 pp. illus.

A Procedure for Community Post-War Planning. Jobs and Production at War's End. Albert Lea, Minnesota, Charts a Course. Washington, D. C., Chamber of Commerce of the United States, 1943. 59 pp.

Public Thinking on Post-War Problems. By Jerome S. Bruner. Washington, D. C., National Planning Association, 1943. 36 pp. 25 cents.

Public Health

The Health of a Nation. Making and Keeping Americans Well. Analysis by Michael M. Davis and Bernhard J. Stern; Teaching Aids by Lavone A. Hanna. Washington, D. C., National Association of Secondary-School Principals and National Council for the Social Studies, departments of the National Education Association, 1943. 84 pp. 30 cents.

Recreation

Columbia Basin Joint Investigations. Rural Recreational Areas and Plans. Washington, D. C., Department of the Interior, Bureau of Reclamation, 1943. xii, 43 pp.

Retirement Systems

Retirement Systems for State and Local Government Employees: 1941. Washington, D. C., Bureau of the Census, 1943. viii, 144 pp.

State Legislation

State Law Index. An Index to the Legislation of the States of the United States Enacted During the Biennium 1941-1942. Compiled by the State Law Index Section of the Legislative Reference Service of the Library of Congress. Washington, D. C., Superintendent of Documents, 1943. vii, 765 pp. $1.75.

CALLING FOR NEW IDEAS

(Continued from Page 579)

the form of a cash percentage of the first year's value of the suggestion and the non-financial in the form of certificates of merit, merit employments, and credit toward employment, promotion, and advancement.

The necessity of enabling legislation to implement certain phases of the project has delayed introduction of the full program in Minnesota. Work is currently in process, however, to provide for the introduction of those parts which are permissive under existing statutes.

NATIONAL MUNICIPAL REVIEW

When Johnny Comes Marching Home
Editorial

Education in Politics
Governor Charles Edison

Calling for New Ideas
Herbert E. Stats

Politicos Frustrate Knoxville
M. H. Satterfield

Tax Rates of American Cities
Rosina K. Mohaupt

New York's Fourth P. R. Election

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